

National Municipal Review

Vol. XXXI, No. 6

Total Number 312

Published by NATIONAL MUNICIPAL LEAGUE

Contents for June 1942

EDITORIAL COMMENT	A. W.	298
WE CAN'T ALL SHOOT BUT—	C. Arnold Anderson, Albert Gailord Hart, Bryce Ryan, W. H. Stacy	300
STATE AND LOCAL GOVERNMENT AFTER THE WAR C. E. Rightor and Hugh D. Ingersoll		306
CAN THE 'KING' DO NO WRONG?	George A. Warp	311
BONDED DEBT OF 286 U. S. CITIES AS AT JANUARY 1, 1942	Rosina Mohaupt	316
THE NATION'S CITIZENSHIP DAY	Jerome Mahlberg	333
CONTRIBUTORS IN REVIEW		335
ON THE LOCAL FRONT	Zilpha C. Franklin	336
THE RESEARCHER'S DIGEST: JUNE		340
NEWS IN REVIEW		343
Editors: H. M. Olmsted, City, State, Nation, 343; Elwood N. Thompson, Citizen Action, 349; Elwyn A. Mauck, County and Township, 355; Wade S. Smith, Taxation and Finance, 356; George H. Hallett, Jr., Proportional Representation, 360		
BOOKS IN REVIEW	Elsie S. Parker	362

The contents of the NATIONAL MUNICIPAL REVIEW are indexed in the Engineering Index Service, the Index to Legal Periodicals, the International Index to Periodicals and in Public Affairs Information Service.

— Buy United States War Bonds and Stamps —

National Municipal Review

Editorial Comment

Should We Cut Local Taxes?

THE advice which financial wise men were giving as long as a year ago is still good: that cities, counties, and states will serve their people well if they strive at this time toward a pay-as-you-go basis and place their financial houses in good, controllable order.

Superficially it may seem fair and necessary—especially to officials who are going to be up for re-election soon—to decrease local and state taxes on the ground that federal taxes are growing and must continue to grow.

But how does this jibe with the argument that a large amount of money must be siphoned off to prevent inflationary tendencies?

How do we know that taxpayers really are unable to continue to pay the same local and state taxes as usual while they carry the increased federal load?

The surpluses which were quite widely experienced during 1941 and which encouraged some tax cuts are very likely to melt away "like snow upon the desert's dusty face" as the full effect begins to be felt of the curtailment of the use of automobiles and the drying up of industry and business not definitely war-connected.

So a policy of playing safe is in order not only because of doubt about future revenues but also to get debt under control and keep it there.

It is reassuring that the trend of municipal debt in the United States

continued downward during 1941 for the fifth consecutive year. But it should be noted in connection with the figures published elsewhere in this issue¹ that when they were compiled there had not yet been time for the war to affect them one way or the other.

Now, however, some of the suburban so-called "white collar" communities where personal incomes are static or declining are considering refunding part of their debt. It is to be hoped that this will be done only as a last resort and that other communities whose people are in better financial condition than usual because of the war will resist the temptation to imitate.

The relief load has become generally lighter. Capital improvements are being held in abeyance because of the shortage of labor and materials. Other expenditures can and should be reduced. As a result, the question naturally arises: what shall we do with any resulting surplus?

Local and state tax reductions seem at first glance to be attractive and desirable. On the other hand, debt reduction and the creation of funds to finance postwar improvements seem wiser in the long run, more statesmanlike, and more permanently in the taxpayer's interest.

¹See "Bonded Debt of 286 U. S. Cities," by Rosina Mohaupt, pp. 316-332.

On Bending Twigs

THE attractive residential town of Teaneck, New Jersey, which has been widely publicized for its accomplishments since it adopted the council-manager form of government twelve years ago, has done something original again.

To replace firemen who have gone into the armed forces but whose jobs will be waiting for them after the war, high school athletes have been trained. They study and sleep nightly in the firehouses for thirty dollars a month. If a serious fire breaks out during the day they leave class and rush to the scene by automobile.

There is an obvious economy for the community, and there are obvious benefits for the boys themselves. Their scholarship has improved, their habits of sleeping are more regular, and they plan to save most of their wages toward college expenses.

Less obvious but perhaps more important to Teaneck's future is the effect this experience is having on the boys' characters and on their attitudes as citizens of their community. There is, after all, a considerable difference between trailing the fire apparatus to an exciting "good fire" and riding on that apparatus to protect one's community from an enemy.

A somewhat similar system is used in some New England towns. The siren blows. The volunteer firemen rush to their fire trucks from office, store, and farm. Meanwhile, from the nearby high school the senior boys run from their classrooms and follow in cars. Arrived at the scene, the boys pay no attention to the fire. Their job is salvage. They carry

everything of value out of burning home or barn.

In a very real and immediate sense they are saving not only their community but their own families from loss, for the fact that everyone in town is protected by the same farmers' mutual insurance companies makes it especially easy to see that the loss of one is the loss of all.

Both of these community services are of a rather dramatic nature; but there are scores of others which have been tried and through which young people are helped to serve themselves and their neighbors at very early ages.

Stuart Chase, in an article entitled "Bring Our Youngsters into the Community!",¹ tells of "what is being done here and there, and should be done everywhere, to tear down the walls that separate young people from life, work, and responsibility." He argues that young people must be made to feel "that society cannot get along without them. It means *duties*, not *rights*. We have all been thinking too much of our rights in America, and not enough of our duties."

Among the community tasks performed by America's youth to which Dr. Chase refers are planting town and school forests, checking soil erosion, fighting forest fires; building playgrounds, tennis courts, swimming pools; conducting town cleanup campaigns; abolishing dumps, rubbish, billboards, community filth; making surveys of stream pollution, pests, diseases, flood danger; direct-

(Continued on Page 364)

¹The Reader's Digest, January 1942.

We Can't All Shoot But—

The insatiability of total war is genuine; the impossibility of finding tasks is not; what is lacking is imagination enough to see the mountainous tasks which lie before us.

By ALBERT GAILORD HART,* C. ARNOLD ANDERSON,
BRYCE RYAN, W. H. STACY

All of Iowa State College

THE needs of total war are supposedly limitless. Yet most of the civil population of the United States seems unable to find a way to make any significant contribution. The citizen feels like the new boy at school, running back and forth in the middle of the ball game but mysteriously unable to lay hands on the ball.

On the seacoasts this paradox is masked by concern with air raid precautions, first aid, and what not, and a more or less satisfying bustle is created by these activities. But in the middle country they seem unreal, and if effective civilian war participation is to be organized it must be upon another basis.

Civilian organization for war in Iowa, as everywhere, falls under three main headings:

1. "Civilian defense" organizations, semi-officially connected with local government;
2. Organizations steered by the field staffs of federal agencies;
3. Unofficial organizations.

The structure of civilian defense in the narrow sense is headed in Iowa by the Industrial and Defense Commission, appointed by the Governor. This commission has a curious combination of functions—securing the location of war plants in Iowa and steering the activities of local civilian

defense councils. The commission has avoided rather than sought publicity for its actions under the second head. On the whole it seems to limit itself to transmitting suggestions from regional and national OCD headquarters, partly by meetings of county and city chairmen, partly by correspondence.

County chairmen of civilian defense were appointed in the autumn of 1941 by the Governor and the boards were filled in chiefly with names suggested by the chairmen. Some appointments were based on suggestions from OCD headquarters that the individuals in question had shown active interest in forwarding civilian defense organization. Mayors of cities were urged to appoint municipal defense councils. But at the time of the outbreak of war many of the councils in the state were simply lists of names—letterheads in process of being printed.

Some functions were assigned to the county councils by the Governor. They were requested to coöperate with sheriffs in arranging anti-sabotage measures. More important, when tire rationing was called for the county councils were instructed to appoint rationing boards.

County and city defense councils have been comparatively inactive. In Des Moines and other larger cities a

*Draftsman of the manuscript.

nucleus of air-raid precautions has been set up. Some smaller cities have undertaken to draft "catastrophe plans" for dealing with possible conflagrations, floods, or sudden movements of population. Encouragement has been given to certain fund-raising campaigns, salvage campaigns, etc. Since the state authorities have drawn attention to the unwisdom of creating card files of civilian volunteers in advance of finding tasks for them, few volunteer offices have been opened. In the absence of both volunteer help and funds to meet expenses few if any of the councils operate offices of any kind: they remain simply committees.

Story County's Experiment

In the writers' own county—Story County, including the city of Ames with about 15,000 population, seat of Iowa State College, and the city of Nevada, somewhat smaller—an attempt is being made to root the defense council somewhat deeper.¹ The county council invited representatives of a number of civic organizations and of action agencies with war programs to join with it in constituting a Story County War Conference, which met for the first time in February 1942. The conference is aimed to serve as promoter and clearing house for war activities of different agencies and for defense councils at the community level.

To this writing the experiment—like most of Iowa's civilian defense

organization—remains at the stage of discussion and paper work.² Such programs as are in operation show little tendency so far to get in each other's way, and few community councils are forming. No sweeping national program of a civilian war participation is being offered; and there are few visible signs of a spontaneous local movement.

Federal Action Agencies

For obvious reasons the federal agencies whose programs have the strongest impact in Iowa are the various field forces of the Department of Agriculture. A program for expanding food production is being vigorously pushed all over the state by these agencies and by the Extension Service of the State College. While this program suffers from the nearly universal vices of being too liberal with patriotic praise for activities which involve no sacrifice and of taking promises as nearly equivalent to fulfilment, indications are that a large part of the slack will be shaken out of Iowa agriculture in 1942. The agricultural agencies have set up their own clearing houses, called agricultural war boards, which show signs of becoming the chief agency in organizing civilian war participation outside the cities.

The food production program is at least a partial explanation of the backwardness of civilian defense in the countryside. Expanding food production, in view of equipment shortages and the drain of young men to the armed forces and war indus-

¹The county council early in the winter requested the appointment of an advisory committee by Iowa State College. The present writers compose this committee, and are thus in direct touch with developments.

²The authors are informed that organization on this pattern is in successful operation in Franklin County, Iowa.

tries, will absorb most of the leisure of farmers and their wives, besides much of the slack in the rural non-farm population.

Aside from food production agencies, the most active federal agency in Iowa is the Treasury's savings bond field staff. The state director of the savings bond campaign has gone so far as to set quotas for the state by counties; and some of the county committees already claim to have subscriptions for systematic bond purchase approaching their quotas. Since the state quota works out at well toward \$100 per capita, this implies capturing a large part of the increase in incomes since 1940. On the other hand, it must be remembered that rural communities are thrifty, and that a sharp rise in income makes saving painless. There are many indications that Iowans are spending more freely as well as saving more; but investments in automobiles, farm equipment, and buildings are being held far below normal, releasing funds for bond purchases.

Unofficial Organizations

The usual list of national organizations are active in Iowa. The United Service Organizations have appealed for funds; in view of the lack of major military training centers in Iowa they have little else to do. The Red Cross has asked for money and conducted training courses—largely first aid, also emergency nurses' training on a considerable scale.

Local civic organizations and professional societies have of course turned toward war work. The state bar association has taken on respon-

sibilities for organizing speakers' bureaus—a field in which there is some competition as a number of "wartime information centers" have been designated. The American Legion has interested itself in organizing a State Guard, and in making advance arrangements to protect civil liberties. Rotary clubs etc. are taking a hand in the savings bond campaign. In a few centers the League of Women Voters and other civic groups are attempting programs of civic education with attention to wartime economic and social adjustments.

Jobs Being Ignored

The paradox of inability to find useful tasks in the face of total war is a fraud. The insatiability of total war is genuine; the impossibility of finding tasks is not. What is lacking is imagination enough to see the mountainous tasks which lie before us.

The first thing to be thrown overboard is the notion that if an activity is to contribute to the war effort it must have something to do with blood. The fantastic popularity of air-raid precautions, first-aid classes, and anti-sabotage arrangements springs from this elementary association of war with violence and blood. These activities are not only in danger of wasting resources by being pushed beyond proper limits—witness recent demands for 800,000 "auxiliary firemen"—they are in danger of keeping the suicidal notion of "defense" in the forefront of everybody's mind.

The beginning of wisdom in civilian war participation is to look at war not as a series of spectacular acts of

violence but as a social process which calls for quick and drastic changes in our ordinary way of living and doing business. The problem of civilian war participation is to guide these changes so as to combine a tolerable level of human existence during the war with a maximum of war effectiveness and of salvage value for the postwar period of regeneration.

Here is a partial list of programs which call for widespread civilian participation and which must be carried into the local community:

I. Economic Mobilization

- A. Food production; saving of food through home canning
- B. Conservation, through
 - 1. Salvage
 - 2. Careful maintenance of existing durable goods (automobiles, farm machinery, etc.)
 - 3. Fire protection, campaigns against vermin, etc.
 - 4. Consumer rationing
 - 5. Voluntary curtailment of consumption
 - 6. Fuller use of existing facilities through staggering of working hours, days off, and vacations
- C. Financial mobilization
 - 1. Thrift (the monetary counterpart of conservation) and investment in savings bonds, etc.
 - 2. Acceptance of taxation (perhaps also of compulsory loans)
- D. Labor mobilization
 - 1. Developing an adequate labor register
 - 2. Persuading needed workers to shift jobs
 - 3. Economizing labor force by providing comfortable housing near war plants—not merely through new construction but also through reallocation of existing housing
 - 4. Fuller use of labor through adjustment of job standards

to make efficient use of types of labor now under-employed (women, persons over 45, negroes)

- 5. Maintaining efficiency and minimizing loss of working time by safety, public health, and nutrition campaigns
- 6. Improving vocational training and making it more accessible
- 7. Minimizing losses from worker-employer disputes, etc.

II. Civilian Protection

A. Against violence

- 1. Public health, safety, and nutrition (see above)
- 2. Air raid precautions in key areas
- 3. Preparation for limited evacuations

B. Against avoidable social dislocation

- 1. Helping families adjust to loss of members, economic dislocation, long working hours, absence of parents, etc.
- 2. Preventing disruption of religious and recreational activities which relieve strain and keep up community spirit
- 3. Minimizing hysteria and preventing persecutions

III. Preparing for a Durable Peace

A. Encouraging initiative within the community, particularly in community leadership

B. Adjusting educational programs

- 1. Strengthening school programs in basic subjects necessary for literate citizenship—for example elementary mathematics, geography, basic physical science
- 2. Broadening of citizenship training and of education in international problems within schools and colleges
- 3. Adult education along similar lines
- 4. Opening opportunity for higher education and for specialized vocational training to all who can use it effectively, re-

- gardless of financial status, residence, or race
- C. Planning for postwar improvements in public facilities, housing, etc.

The genuineness of these needs can scarcely be challenged. But there are few communities in the country where there is any widespread interest in more than five or six of the points listed. The citizen is twiddling his thumbs because he can't see jobs which are already urgent.

Scope for Community Initiative

A wide range of useful war activities is open to citizens in any community which can uncover enough initiative. If nothing else appears at once there is always plenty of room for leadership training, to get key members of the community to understand the essentials of the social and economic adjustments required by modern war. The adult education side of preparation for a durable peace is also pressing; and any community resources which would otherwise stand idle will be well spent in that direction.

But it is by no means necessary to stop with educational activities. In every community there are unexploited opportunities for salvage, better maintenance of durable goods, thrift campaigns, discovery of workers who possess key skills and are not using them, adjustment of job standards, public health measures, etc. A community council should be responsible for seeing that these jobs are being undertaken by competent citizens or civic groups, for keeping track of activities, and for setting standards of performance.

Where war industries congregate opportunities for community service multiply. One of the chief of these opportunities is in the field of housing. New construction, even though we are concentrating it in areas congested because of war industry, cannot keep up with the problem. The cold fact is that if we are to house the war workers reasonably near their jobs some other people must make room by moving out or doubling up. The device of a housing bureau is a step in the right direction, restricting waste through vacancies in crowded areas. But it is only a short step. We need to point out to older occupants of areas where war workers are forced to crowd in that they will perform a public service by moving to other areas—often just as convenient for themselves, or nearly so; and we need to facilitate such moves by arranging to have war workers take over leases etc. So far as possible, we must get a reverse flow of people into the areas where war workers are leaving vacancies. This is a job for community organization; done right, it is a big job.

Community leaders must accept responsibility for failing to see jobs like those listed above. The obligation of national authorities (the OCD for instance) in these fields is chiefly to supply suggestions and consultative service. But many other jobs—including many of the most important—cannot be done effectively within the community in the absence of national coöordination. There is no use, for example, in setting up a local labor register in advance of federal action, for uniform classification is essential. Many salvage campaigns

re pointless in advance of national collection arrangements. A local savings bond committee cannot properly go beyond salesmanship and apply stronger pressures unless it is done elsewhere: a compulsory program must be reasonably uniform to be fair. Local public health programs are handicapped in some fields by lack of national action; public works planning must be coöordinated. In these fields community leadership must mark time until it is given something to which it can tie.

Headquarters Organization

The situation calls for a federal office of civilian war participation. This office should not expect to be a "boss agency." Its job should be to guide community organization for war, to interpret programs offered by other federal agencies into terms of civilian activity within the community, and to channel suggestions arising at the grass roots. It should be alert to discover sectors of the civilian effort where compulsion is called for, not to constrain unwilling citizens—which is next to impossible—but to assure willing coöoperators that other citizens are doing their share. As English and German experience shows, the citizen's willingness to sacrifice is much greater under these conditions.

This office should have a field staff for organization work, a research staff competent to gauge the consistency and completeness of the program offered by federal action agencies and to put out needed interpretations, and leadership with enough weight—

and enough diplomatic talent—to secure adjustment of the action program at a good many points. There may also be room for a small-scale private agency to serve as consultant and perhaps guide organizational experiments in a few selected centers.

The existing OCD has a great part of what is required, but it has many handicaps. It has the misfortune to combine within it a "civilian mobilization" section, devoted to much of what this article has been discussing, and a "civilian protection" section devoted to air raid precautions, etc., which is a boss agency. This wedging with a second-magnitude boss agency confuses public and official thinking about the clearing-house functions of the civilian mobilization section. The OCD also has to struggle with popular impressions that civilian defense has got to be bloody, and that the OCD thinks civilian morale consists of hearing patriotic oratory and having a good time, instead of doing worth while jobs and getting recognition.

To get away from these handicaps calls for a divorce from air-raid precautions and elimination of the defense label with all its disadvantages. But it will take more than relabelling. A fresh start is needed—a clearer recognition of the problem of civilian war participation as social and economic adjustment, and a deeper concern with making the program work at the community level and through community leadership.

NOTE: Journal Paper No. J-1017 of the Iowa Agricultural Experiment Station, Ames, Iowa. Project No. 383.

State and Local Government After the War

The problems which will face governments in America after the war will be as challenging and far-reaching as those of the war itself.

By C. E. RIGHTOR and HUGH D. INGERSOLL

Division of State and Local Government

Bureau of the Census

RECENTLY in Washington there sat around the table the governors of ten states and representatives of twenty-seven others. This group had just taken an unprecedented action—they had rejected an offer of the federal government to make \$300,000,000 available to state unemployment compensation systems to supplement benefits paid to displaced industrial workers.

The chief reason given for their action was that existing state unemployment benefit systems were adequate to meet this extra load, but there was a strong undercurrent issue: Would an appropriation of this kind provide an opening wedge for the federal government ultimately to take over the operation of state unemployment compensation systems?

This relatively minor instance brings into focus an age-old controversy, the issue of federalism vs. states' rights—one which is assuming more significance at this time. In directing the activities of this nation at war there can be only one operator in the driver's seat—the federal government. This means that in war time the other 175,000 governmental units of the United States must take a back seat.

That the present war will leave its imprint on state and local govern-

ments is accepted as fact in light of the experience of the first World War. This remains true even though the social, political, and economic backgrounds—the scope and distribution of governmental services and the status of public finances—existing at the time of the previous war are not paralleled today.

It is the thesis of this article that the most important factor in determining the position of state and local governments after the war is the extent to which the federal government dominates all governmental activity during the war and the manner of procedure. If in war time the national government must be supreme and overshadow all other governmental units, the question may well be raised as to the status of the other levels of government after the war.

To answer this question it is helpful to study the current pattern of federal-state-local relations. Briefly, four different types of procedure may be distinguished:

1. Direct federal operation;
2. Modified direct federal operation by locally-appointed federal officials;
3. Indirect federal operation, direct state operation;
4. Indirect federal operation, direct local operation.

The increase of uniformed men on the streets throughout our country bears visual testimony to the enlarged importance of the federal government. The Army and Navy are operated directly by the national government and the principal contacts of states and municipalities with these services are the civilian-military relations arising in those areas where there is an extensive military or naval reservation.

Federal Operation

The War Production Board is another example of direct federal operation. The existence of a Bureau of Government Requirements in this agency bears testimony to the importance of states and local units even when the nation is at war. The establishment of price and rent controls, through the Office of Price Administration, also falls in this category.

Another interesting example of direct federal operation is the recent assumption of the direction of employment offices, which until recently were operated by the state governments and financed in part by federal aid. This service is closely associated with the administration of unemployment compensation, now conducted by the states under federal review and subsidy, so that, as already indicated, the states are alarmed over the prospect of absorption of their systems into a centralized system.

Examples of direct federal operation of nondefense functions, under normal conditions, are activities such as the Post Office, the Work Projects Administration, and the Divisions of

Vital Statistics and of State and Local Government of the Bureau of the Census.

The second type of interlevel relations—modified direct federal operation by locally-appointed federal officials—is a new technique which has stemmed from the defense effort. The leading example is the Selective Service System, administered by locally-appointed boards whose members and personnel are federal employees. While criticism has been made of the lack of uniformity among boards in decisions on particular types of cases, there is much to be said in favor of having persons familiar with local conditions administer this vital wartime function.

The administration of rationing is another important application of this type of relationship. This necessary wartime activity is being conducted by the Office of Price Administration working through local rationing boards. These boards have been set up throughout the country by the OPA working in close coöperation with state and local defense councils. Like the selective service boards, their members are residents of the locality but are federal employees. Exercise of this function may leave its impress on the nation long after the war is ended.

In the nondefense field, the U. S. Department of Agriculture has used a somewhat similar arrangement. County and community committees, elected in each county by local participants, administer the AAA program. These committees, originally established for peacetime purposes, are proving to be very valuable in

carrying the wartime farm program to each community.

The Grant-in-Aid

The third type of intergovernmental relations—indirect federal operation coupled with direct state operation—will be recognized as the federal grant-in-aid device. This device has been used extensively during the nondefense era for such functions as highways, the social security categories, and vocational education.

It is significant that so far in the war effort this relationship has been used almost exclusively in the expansion of the older types of grant-in-aid programs to meet the emergency. The predefense program of grants for vocational education has been expanded to include grants for defense training—made through the Office of Education. The training is carried out under state supervision by local school districts and by universities and colleges.

Grants for defense highways are administered on the federal level by the Public Roads Administration, which is also responsible for administering the traditional federal-aid highway program, and which has continuously sought the advice of the War Department.

Under the fourth type of interlevel relations—indirect federal operation coupled with direct local operation—the federal government works with the local government while the states are conveniently left out of the picture. A good example in the defense field is the program being effected by the Office of Civilian Defense working directly with local defense boards, particularly those in the

cities. A recent appropriation of \$100,000,000 was made for civilian defense equipment to be distributed on a loan basis to those communities which the OCD and the War Department decide are in the target area.

In the field of defense housing the federal government has been utilizing the services of local housing authorities. As part of its program to provide housing for defense workers, the federal government is constructing projects throughout the country in areas acutely affected by the defense program. In providing for their management two policies have been pursued. Where there is a local housing authority which has had management experience and which in the judgment of the federal authorities is qualified, the management of the project is vested in that local authority. In all other areas management is directly by federal officials.

This program of using local facilities when they are available and qualified avoids duplication of administrative machinery and evidences confidence in local government. In the nondefense field the same pattern has been followed by the U. S. Housing Authority and the Public Works Administration.

The Local Public Works Programming Office, which is preparing a reservoir of useful public projects to absorb postwar unemployment and provide needed public services and facilities, is working directly with the cities, counties, and states.

The problems which will face government in America after the war will be almost as challenging and far-reaching as those of the war itself.

In readjusting from wartime to peacetime economy, every level of government will be strained almost to the breaking point.

The great increase in regimentation during the war will undoubtedly result in a reorientation of some of our prewar democratic ideals. The return to civilian life of those in the armed forces will require the strengthening of our agencies for social adjustment. The change from an economy of scarcity under which many necessities are rationed, to an economy of abundance where there is enough for all, will severely tax our economic system.

Higher Expenditures

Looking at the picture from the point of view of governmental finance as a whole it is likely that postwar federal expenditures will remain at a considerably higher level than at pre-war times because of a necessity for maintenance of a larger army and navy, the care of veterans, and for postwar readjustment such as public assistance, public works, housing, etc. This will require that the federal government drain permanently large amounts from the nation's taxable wealth at the expense of state and local government revenues.

The state and local governments, which are now enjoying somewhat of a King Midas prosperity because of the increase in tax yields particularly at the state level, will find themselves after the war caught between a probable decrease in tax revenues and an increase in expenditures for postwar readjustment. It is incumbent upon the federal government, in shaping its tax and nondefense

expenditure programs, to have due regard for the problems of state and local governments.

Coöperation among all levels in developing a coördinated program of revenues may well result in a readjustment in the operation of the grant-in-aid and tax-sharing processes, to the advantage of the states and local units. Such a program may be one of the salutary results of the forthcoming report of the special committee appointed by the Secretary of the Treasury to study intergovernmental fiscal relations.

The chief reason for federal operation or control of functions normally considered to belong to state and local governments has been that it was desirable to have minimum standards of performance throughout the nation, and the federal government could induce such program through financial aid. The question arises whether the states and municipalities can cope with these post-war problems with a modicum of indirect assistance from the federal government or whether it will be necessary for the latter to assume direct responsibility for their solution.

There is much to encourage one who seeks to find an answer to this question to resolve it in favor of state and local governments. There are evidences of alertness to present-day responsibilities by public officials at these levels. Organizations of the states and of the local governments such as the Council of State Governments and state municipal leagues have been a constructive force.

The movement for efficiency in state and local government has made considerable headway in recent years

and is being greatly bolstered by a campaign for improving state and local administration to help the war effort. Opportunities exist for streamlining our governmental structure through consolidation of governmental units and contractual agreements for service, and for elimination of waste through standardizing administrative processes. In times of stress citizen-taxpayers give special attention to the realization of these possibilities.

As evidence of closer relations developing between federal, state, and local governments are the activities of the Council on Intergovernmental Relations. The major aim of the Council is to blend more harmoniously the powers and interests of federal, state, and local governments. The council program is essentially a "grass roots" approach to the problem of collaboration between the several levels of government. Local councils are being formed in several counties. These councils will consider the problems and activities of government which are the concern of all levels of government. A closer working relationship between governmental agencies is the anticipated outcome. The Council at the federal level is located in Washington. It is composed of the Director of the Budget, the Administrators of the Federal Works Agency and the Federal Security Agency, and the Director of Extension Work of the U. S. Department of Agriculture.

Another encouraging factor is the emphasis being given to postwar planning at all levels.¹ The recent proposals to use federal funds to purchase blighted areas within cities for

postwar development has centered attention upon this important urban problem. Unfortunately, the Congress recently rejected the proposal to provide funds for grants to local governments for postwar planning.

It may be anticipated that postwar capital expenditures will take a different course from those after the first World War, with less emphasis on highways and more on housing, institutions, and airports. As to current funds for state and local governments, it need merely be stated that extensive new sources of revenue, such as those developed after the former war, no longer exist and higher rates generally will run against the existing sources.

It is but natural to conclude that state and local public debt, which will continue its recent moderate decrease during the war period, will, under the urge of a far-reaching postwar public projects program, reverse this trend and show an increase.

State and local governments are on trial. What they do now will to a large extent determine their status after the war. If they can meet their problems without a large amount of federal control or without the federal government taking over, they may look forward to increased importance. Failure to meet the test will result in a diminution of their relative importance in the postwar era.

ning, see U. S. National Resources Planning Board, *After Defense—What?* Washington, Government Printing Office, 1941; U. S. Federal Housing Administration, *A Handbook on Urban Redevelopment for Cities in the United States*, Washington, Government Printing Office, 1941; Luther Gulick, "Cities and Post-defense Planning," *Public Management*, January 1942, pp. 3-8.

¹For examples of the need for plan-

Can the 'King' Do No Wrong?

Agencies of government are institutions designed to serve the needs of the community; damage and loss inflicted by their negligent operation ought to be counted in the cost of government.

By GEORGE A. WARP
Bureau of Public Administration
University of Virginia

THE monarchical doctrine that the king can do no wrong and the tyrannical rule that governments are above law can scarcely be harmonized with the democratic idea that the law is supreme. Yet these ancient ghosts of antiquity still haunt much of the law of municipal tort liability¹ in the United States.

While it is true that the courts have made great inroads into the field of municipal immunity, it is also true that their efforts to adapt the common law to new circumstances have been considerably hampered and restricted by the judicial doctrine of deciding current cases on the basis of past decisions. And the only thing that has stood in the way of recognition by the legislatures of a broader concept of municipal liability has been the lack of data upon which to base such acceptance.

The legal basis of the modern tort responsibility of municipal corporations lies in the dual functional character attributed to them. Liability or immunity depends, not upon the nature of the act or upon the relation of the injured party to the municipali-

pality, but upon whether the function with which the tort is connected is "proprietary" or "governmental." The theory underlying this rule is that the municipality performs two types of functions, one as a mere agent of the state in the process of government, the other for the particular benefit of the corporation and its inhabitants.

While acting in its governmental capacity the municipality is not liable in tort because, in so acting, it is but the agent of the state and is so far a part of the state that it shares the state's sovereignty in respect to immunity from suit. But if the municipality is acting in its proprietary capacity, for the particular benefit of the inhabitants of the community, it is not acting as an agent of the state. It is merely exercising a privilege granted by the state. Consequently, it may not share the state's immunity.

In any case, of course, in order to hold a municipality liable, the familiar doctrine of *respondeat superior* (holding a principal or employer liable for the acts and omissions of his agents or employees) must be applied, because a municipality, being a legal entity, can act only through its servants. Accordingly, under the rule of *respondeat superior* municipalities are liable

¹The law of municipal tort liability relates to the responsibility of a municipality for negligence, nuisance, trespass, conversion, patent infringement, and other civil wrongs committed by its officers, agents, and employees.

for the wrongful or negligent acts of their officers or employees: (1) if the relation of master and servant exists between the municipality and the tortfeasor; (2) if the act is within the scope of the duties of the officer, agent, or servant, and not *ultra vires* (beyond his authority); (3) if the duty in which the tortfeasor was engaged was a proprietary duty as distinguished from a governmental one.

These basic principles of municipal immunity for torts committed in connection with governmental functions and of municipal liability for torts committed in connection with proprietary functions are accepted in all the states except South Carolina and Florida. There is, however, a hopeless diversity of judicial opinion in determining under which of two heads the various municipal activities fall, for what are governmental functions and what are proprietary functions is not subject to precise definition.

Division of Duties

There are, of course, some duties the governmental nature of which is too well settled to be disputed, such as the establishment and maintenance of schools, hospitals, poorhouses, police and fire departments, jails, workhouses, and police stations. In fact, duties connected with the public peace or health, or the prevention of the destruction of property by fire, are all governmental duties, and hence there is no municipal liability for torts in connection therewith, unless, in a specific state, the law has been modified by statute.

Certain duties and functions, on the other hand, are well settled as being proprietary and not governmental, including the construction and maintenance of municipal water and light plants, the construction and repair of sewers, and generally the management of property owned by the municipality, such as wharves and public market places. Furthermore, any business conducted by the municipality for profit involves the exercise of proprietary rather than governmental functions. Indeed, even duties which are primarily governmental are transformed into proprietary where conducted for profit.

It is in cases intermediate between these two classes of functions that the authorities are irreconcilably conflicting. In this controversial category are the maintenance and operation of the street cleaning department, of sewers and drains, of public parks, and of streets and sidewalks. These duties partake of both governmental and proprietary elements. The decisions in the cases are determined according as the courts are influenced more by one than by the other of these particular aspects. From them one can see that a trend against the immunity of municipal corporations has taken form. In fact, where cases of first impression arise, the courts quite uniformly hold the function to be proprietary and impose liability.

The growing desire on the part of the courts to expand the scope of municipal liability has resulted in many nice legal differentiations. In Minnesota, where the sprinkling of streets had long been established as

a governmental function, the state supreme court was able to hold that the flushing of streets was so radically different as to be proprietary.

In Michigan and in Ohio the lighting of streets is a governmental function while the furnishing of current for domestic consumption is proprietary. Municipalities are not liable for negligently driven vehicles used for governmental purposes but are liable when such vehicles are used for proprietary purposes.

"Confusion Worse Confounded"

If one falls into an unguarded excavation, one's recovery may depend upon what department of the municipality was at fault or upon the purpose for which the particular improvement was undertaken. And a paying patient injured in a public hospital may in some cases recover if he pays more than his expenses. In other cases he must show that the hospital was operated for a profit. Even then he may be denied recovery on the ground that the profit is *ultra vires*.

The courts of two states have repudiated the governmental-proprietary distinction as applied to tort cases. In South Carolina the courts never adopted the distinction, holding from the first that all municipal functions are governmental in the exercise of which municipalities are immune from liability.

While the Florida courts adopted the governmental-proprietary distinction, they later realized its superficial nature and threw it overboard. Today the Florida courts deem the functions of modern cities as partak-

ing "more of the nature of a business than a government" and treat all functions as proprietary—even police and fire.

No other states, of course, have gone so far in the direction of municipal immunity as South Carolina or so far in the direction of municipal liability as Florida. Instead, they have been content to apply the governmental-proprietary test, though in many cases frankly recognizing its unjust character. Their tendency to extend municipal liability has been indicated in fine distinctions and in pretty rationalizations, rather than in abrupt departures from the established doctrine.

The average man, obviously, sees little "reason" in the law of municipal tort liability. From his standpoint it makes little difference what department is responsible for the negligence which causes his difficulties, and to him it seems purely arbitrary to draw a line between governmental and proprietary functions. His injury is the same whether he is damaged by a carelessly operated municipal fire truck or by a negligently driven municipal passenger bus. He thinks only in terms of the obvious principle that, in a human society, acts involve consequence and consequence involves responsibility. And he is unable to understand why the public funds should not compensate him for his injuries. Indeed, in the light of abstract justice, it is hard to justify the immunity of a municipality which has been guilty of an act for which a private concern would be liable.

While the governmental-proprie-

tary rule is thoroughly established by precedent, in principle it is discredited. Legal scholars writing on the subject have almost unanimously subjected it to vigorous attack. They maintain that the only logical step is to abolish the governmental-proprietary distinction by legislation and to expand the scope of municipal liability.

The agencies of government, after all, are institutions designed to serve the needs of the entire community. While there must necessarily be loss and expense involved in the functioning of these agencies, such burdens ought to be borne by the community served. Loss and damage inflicted by reason of the negligent operation of these institutions ought to be counted in the cost of government and carried by society rather than by the unfortunate individual upon whom the loss accidentally happens to fall.

Administration of Tort Claims

Does experience justify the complete abolition of municipal immunity in tort? After all, unsound legal reasoning may well prevail if sound public policy is thereby furthered. In other words, justification for the governmental-proprietary distinction must be found, if at all, in the facts of its operation. What is the financial burden with which municipalities are now confronted? What would be the additional burden if the rule of liability were expanded? And how efficient are the methods of administration?

In order to throw some light on these problems the Bureau of Public Administration at the University

of Virginia recently undertook a comprehensive survey of the actual operation of municipal tort liability in the cities and towns of the commonwealth of Virginia.² Ninety-six per cent of the independent cities and 90 per cent of the incorporated towns—representing 93 per cent of the total population of Virginia's incorporated subdivisions—furnished data for the study. *The combined tort burden of all these municipalities for the year beginning July 1, 1939, and extending through June 30, 1940, was only \$7,500.* Prior to suit the median claim was \$150 and the median settlement \$32.50. After suit the median claim was \$3,250, the median settlement \$135, and the median judgment \$50. Indeed the claims, settlements, and judgments were almost uniformly small.

Except in the matter of small towns the survey reveals no justification for fears of excessive litigation, fraud, and unreasonable cost if tort liability were to be further extended. The functions most likely to result in tort claims—streets, utilities, and recreational facilities—have already (in most states) had the cloak of immunity removed from them. The governmental functions are comparatively unimportant, so far as being a source for tort litigation. If liability were extended to governmental functions the number and amount of claims probably would not be increased by more than 15 per cent.

There is no question but that the

²*Municipal Tort Liability in Virginia*, by George A. Warp, Charlottesville, Bureau of Public Administration, University of Virginia, 1941.

present method of handling tort liability places a real burden upon the small towns. While towns face the threat of tort actions much less frequently than cities—even considering the disparity of population—the towns feel the results of settlements much more severely. For example, a \$5,000 judgment against a city of 100,000 inhabitants would scarcely be felt at all, but a similar judgment against a town with a population of 500 would be disastrous. The fact that \$5,000 judgments against municipalities are almost non-existent in Virginia is not the answer to the problem. The remedy would seem to lie in some form of state or coöperative insurance, perhaps made compulsory.

The half-dozen scattered tort studies of individual cities sponsored by the Committee on Public Administration of the Social Science Research Council⁸ arrived at similar conclusions as to the tort burden. While they reveal much larger burdens than the Virginia study, the differences may be explained in terms of size, climate, character of population, attitude of courts, customs of citizenry,

and extent of municipal participation in proprietary functions. In no instance was the present cost of tort liability excessively great, and in no instance did the authors conclude that the cost of an extension of liability would be prohibitive.

The Virginia study provides interesting data on the nature of claims and claimants. Of the claims filed, two-thirds involved defective conditions in streets and sidewalks, one-fourth concerned the utilities department, 60 per cent related to personal injuries, and more than three-fourths were based upon nonfeasance—the failure of the municipality to remedy some dangerous condition. Sixty per cent of the claims filed were rejected and not pressed, 24 per cent were settled, and 16 per cent were litigated. Of those litigated 20 per cent were settled, 23 per cent were dismissed, 40 per cent resulted in judgments for the municipality, and only 17 per cent resulted in judgments for the claimant.

Law Department's Role

In the disposition of claims filed the law department of a municipality plays a very conspicuous role. It is everywhere much more than a mere agency to prepare cases for trial. Its recommendations relating to the claims filed amount to a veritable final deciding power even where, as in most municipalities, the municipal council exercises the formal authority to deal with the claim. Seldom is the decision of the law department overruled. Indeed, in a growing minority of the municipalities the law department's action is final in theory

(Continued on Page 320)

⁸The Administration of Public Tort Liability in Los Angeles, 1934-1938, by Leon T. David and John F. Feldmeier. New York, Committee on Public Administration, Social Science Research Council, 1939; Tort Liability of Municipalities in Massachusetts, by Edgar Fuller. Cambridge, Bureau for Research in Municipal Government, Harvard Graduate School of Public Administration, 1941; unpublished studies by Paul A. H. Shultz, Assistant Corporation Counsel, Chicago, Gus Levy, Director of Personnel, Austin, Texas, and Mark E. Gallagher, Jr., City Solicitor, Medford, Mass. See also "The Law and Administration of Municipal Tort Liability," by George A. Warp, *Virginia Law Review*, January 1942.

Bonded Debt of 286 U.S. Cities as at January 1, 1942

For the fifth consecutive year cities have reported a decrease in their net debt, this year amounting to 4.6 per cent.

By ROSINA MOHAUPT
Detroit Bureau of Governmental Research

IN A world of ever-mounting governmental debt, the trend of debt of American cities is a distinct reversal. For the fifth consecutive year cities have reported a decrease in their outstanding net debt, this year amounting to 4.6 per cent. The decrease over the five-year period totals approximately 12.5 per cent.

If this trend continues it is reasonable to believe that the total municipal debt will be extinguished within the next thirty to forty years for the majority of American cities. Desirable as this may be from the standpoint of the municipality, it has serious consequences. As pointed out in previous discussions of municipal debt trends¹ these decreases have been caused by the decline in the rate of growth of cities, the precarious financial situation of many larger cities, and the willingness of the federal government to absorb all or a major portion of the local construction program.

The present downward trend of municipal debt may possibly be an indication of the decline of the municipality and the ascent of the federal government as a major factor in financing many of the larger costs of urban government. From a politi-

cal standpoint this is highly desirable giving many manifestations of physical progress without increasing the tax or debt burden, but it has serious implications to the average citizen who devoutly believes in home rule and citizen-controlled government. When it is too late he may find that his city has been swallowed by vast bureaucracy over which he has but slight control.

The decline in municipal debt should produce a definite decrease in the cost of local government, but it is possible that such decreases may be absorbed in bettering working conditions of public employees, increased use of public employees in the postwar expansion program, and perhaps an increase in the functions and services rendered by government. Shifting the burden of construction costs from the local to the federal government, however, does not change the total cost of all government, but perhaps requires taxpayers other than owners of real property to participate in financing costs.

It is estimated on the basis of returns from 286 cities in this study that the total gross bonded debt of American cities over 30,000 population was \$8,747,700,000, or \$171 per capita, as of January 1, 1942, a decrease of \$3.80 per capita from the previous year. This per capita in

¹*The Bonded Debt of 304 Cities as at January 1, 1941.* NATIONAL MUNICIPAL REVIEW, June 1941.

somewhat higher than one-third of the per capita federal debt as of the same date.

It is doubtful if the present decline in debt reflects the curtailment of construction by cities because of the war economy program since the figures antedate any such effort. It is possible that present trends may be entirely reversed by a concerted drive for postwar construction programs to absorb man power released from war industries. At present any plans for sharing the financing of such projects among federal, state, and local governments are nebulous.

Tables I to V summarize the salient facts of this compilation. Table I, for the 273 cities reporting in both 1941 and 1942, shows the gross bonded debt and the net bonded debt less utilities. The latter is considered the actual debt burden when sinking funds and utilities have been deducted. In each of the six population groups there has been a decrease in both gross and net debt in the past year.

Table II shows the per capita figures for the same data. They indicate the same trends and further show the relationship between the demand for capital improvements and the size of the city—the smallest cities show the smallest per capita debt.

The percentage decrease in gross and net debt over the past year is shown in Table III as well as the five-year decrease for the 221 American cities reporting in both 1937 and 1942. Greatest decreases for the five-year period occurred in the net debt of the larger cities (Groups I and II).

Table IV shows the five-year trend in the gross and net debt by population groups. The ability of the larger cities to reduce their net debt at a faster rate than the smaller cities is outstanding.

This is still better illustrated in Table V, showing the per capita decrease for the five-year period. Average net debt decreases range from \$21.45 per capita for the largest cities (excluding New York) to \$6.29 and \$7.71 for the smallest cities. Whether this is due to better debt administration in the larger cities, or increased ability to retire debt, cannot be determined from this study.

Methods of Tabulation

1. Population Groups

The classification of cities into population groups has been changed this year to conform with that used by the Division of Population of the Bureau of the Census, except that Group VI in this study includes only cities above 30,000. Group I includes cities over 1,000,000; Group II, cities between 500,000 and 1,000,000; Group III, cities between 250,000 and 500,000; Group IV, cities between 100,000 and 250,000; Group V, cities between 50,000 and 100,000; Group VI, cities between 30,000 and 50,000.

2. Debt of *Ad Hoc* Units

The debt tabulated represents bonds issued exclusively by municipalities except as indicated in footnotes. Where *ad hoc* units of government, such as school districts, park districts, etc., administer functions ordinarily performed by the city, the city's pro rata share of the debt of such districts is included, as explained by a footnote. The division is on the basis of the relative proportion of the assessed valuation of the district lying within and outside of the city limits.

TABLE I
TOTAL GROSS AND NET BONDED DEBT LESS UTILITIES—1941-42
273 COMPARABLE AMERICAN CITIES (IN MILLION DOLLARS)

Population Group ^a	No. of Cities	Gross Bonded Debt		Net Bonded Debt Less Utilities	
		1942	1941	1942	1941
I	5	\$4,544	\$4,620	\$1,751	\$1,851
I ^b	4	1,544	1,584	859	901
II ^c	8	897	929	527	551
III	22	1,136	1,172	730	761
IV	51	852	865	565	581
V	81	586	593	436	444
VI ^d	106	337	349	246	251
Total	273	8,352	8,528	4,255	4,451
Total ^b	272	5,352	5,492	3,363	3,501

TABLE II
PER CAPITA DECREASE IN GROSS AND NET DEBT LESS UTILITIES—1941-42
273 COMPARABLE AMERICAN CITIES

Popu-lation Group ^a	1940 popu-lation (000 omitted)	Gross Bonded Debt			Net Bonded Debt Less Utilities		
		1942	1941	Decrease	1942	1941	Decrease
I	15,911	\$285.60	\$290.35	\$4.75	\$110.04	\$116.55	\$6.51
I ^b	8,456	182.55	187.27	4.72	101.56	106.70	5.14
II ^c	5,794	154.82	160.41	5.59	91.00	96.23	5.23
III	7,443	152.64	157.47	4.83	98.03	102.39	4.36
IV	7,344	115.95	117.73	1.78	76.92	79.96	3.04
V	5,607	104.48	105.69	1.21	77.69	78.93	1.24
VI ^d	4,089	82.32	85.37	3.05	60.21	62.30	2.09
Total	46,188	180.81	184.62	3.81	92.11	96.53	4.42
Total ^b	38,733	138.14	141.77	3.63	86.81	90.53	3.72

TABLE III
PERCENTAGE DECREASE IN DEBT OVER ONE-YEAR AND FIVE-YEAR PERIODS

Population Group ^a	No. of Cities	1941-42 Decrease		1937-42 Decrease	
		Gross Debt	Net Debt Excluding Utilities	No. of Cities	Gross Debt
I	5	1.6%	5.6%		
I ^b	4	2.6	4.9	3	11.0%
II ^c	8	3.5	5.4	8	8.6
III	22	3.1	4.3	22	4.4
IV	51	1.5	3.8	49	7.5
V	81	1.1	1.6	64	5.6
VI ^d	106	3.6	3.4	75	12.7
Total	273	2.1	4.6		
Total ^b	272	2.6	4.1	221	7.8

^aFor changes in upper and lower limits of groups see discussion.

^bExcluding New York City.

^cDoes not include Washington, D. C., which has no debt.

^dWhile the Bureau of the Census defines Group VI as cities between 25,000 and 50,000 population, in this study only cities over 30,000 are included.

3. Overlapping Debt

In a few instances, notably in the larger cities, a combined city-county plan makes it impossible to accurately report the debt. In such cases no attempt is made to estimate the city and county portions of the debt. The total debt is reported with a footnote to explain the situation. For the great majority of cities, however, overlapping debt (except as noted above) is not included.

4. Special Assessment Debt

Special assessment debt, except in a few instances indicated in the footnotes, is not included in the total or per capita

debt figures. The last two columns of the tabulation show the amount of such debt and indicate what portion of it is backed by the full faith and credit of the city.

5. Per Capita Net Debt

The per capita figure reported is net debt excluding all utilities and is computed on the basis of the 1940 census. Previous to 1939 the per capita figure was computed on the basis of net debt excluding self-supporting utilities. Because the concept of a self-supporting utility varied so much from city to city as well as from year to year in the same city it was decided that all utilities

TABLE IV
TOTAL GROSS AND NET BONDED DEBT LESS UTILITIES—1937-42
221 COMPARABLE AMERICAN CITIES (IN MILLION DOLLARS)

Population Group ^a	No. of Cities	Gross Bonded Debt		Net Bonded Debt Less Utilities	
		1942	1937	1942	1937
I ^b	3	\$ 969	\$1,088	\$ 590	\$ 730
II ^c	8	897	980	527	616
III	22	1,136	1,188	730	792
IV	49	806	872	546	613
V	64	445	472	340	369
VI ^d	75	205	235	159	182
Total ^b	221	4,458	4,835	2,892	3,302

TABLE V
PER CAPITA DECREASE IN GROSS AND NET DEBT LESS UTILITIES—1937-42
221 COMPARABLE AMERICAN CITIES

Popu- lation Group ^a	1940 Popu- lation (000 omitted)	Gross Bonded Debt			Net Bonded Debt Less Utilities		
		1942	1937	Decrease	1942	1937	Decrease
I ^b	6,525	\$148.45	\$166.77	\$18.32	\$90.43	\$111.88	\$21.45
II ^c	5,794	154.82	169.22	14.40	91.00	106.32	15.32
III	7,443	152.63	159.60	6.97	98.03	106.38	8.35
IV	7,068	114.10	123.31	9.21	77.21	86.76	9.55
V	4,460	99.77	105.73	5.96	76.33	82.62	6.29
VI ^d	3,020	67.93	77.80	9.87	52.53	60.24	7.71
Total ^b	34,310	129.94	140.91	10.97	84.28	96.22	11.94

^aFor changes in upper and lower limits of groups see discussion.

^bExcluding New York City.

^cDoes not include Washington, D. C., which has no debt.

^dWhile the Bureau of the Census defines Group VI as cities between 25,000 and 50,000 population, in this study only cities over 30,000 are included.

should be deducted. In making comparisons with figures of years previous to 1939 all necessary adjustments have been made.

6. *Public Utilities*

For the purposes of this study a utility has been defined as a commercial enterprise operated by a unit of government performing a service entirely outside the scope of purely governmental functions, serving the city as a whole rather than any small group, and earning a portion or all of its overhead, operating, and debt charges from revenues based on a rate structure. Water, light and power, gas, street railway, rapid transit, port and harbor facilities, docks, and sewage disposal plants fall within the scope of this definition. Such public service enterprises as golf courses, swimming pools, stadiums,

convention halls, and airports are not included in the same category. The debt of such enterprises, although often wholly self-supporting, is included in general public improvement debt as designated by footnote.²

7. *Method of Compilation*

Figures for this study were obtained from questionnaires mailed to public officials, research bureaus, chambers of commerce and other civic organizations in the 343 cities over 30,000 population. The Detroit Bureau of Governmental Research wishes to acknowledge the co-operation of these agencies in making possible this compilation.

(Tabulations on following pages)

²For more detailed discussion of public utilities see "The Bonded Debt of 289 Cities as at January 1, 1939," NATIONAL MUNICIPAL REVIEW, June 1939.

CAN THE 'KING' DO NO WRONG?

(Continued from Page 315)

as well as in fact. Some municipal councils have conferred upon it blanket authority to make settlements not exceeding a certain amount or have appropriated to it a lump sum for the settlement of tort claims.

For the most part the administration of municipal tort liability has been efficient. Usually law departments honestly try to strike a balance between the interests of the city and the interests of the claimant. There are a few who still follow the policy of forcing every claim into the courts but the number of these, fortunately, is diminishing. In the future it would seem that further development of the administrative method in handling tort claims is in order. Either the law department should be given blanket authority to

settle small claims or authority should be transferred to some independent board or commission created for the purpose of considering claims.

Up till now the doctrine of municipal immunity in tort has been retained largely as a result of fear—fear of an excessive tort burden and fear of administrative abuse. Both fears, however, would appear to be greatly exaggerated, if not groundless. Discredited in theory and unwarranted in fact, the arbitrary, absurd, and unjust governmental-proprietary rule should be eliminated from municipal law. Liability should be made to depend not upon the nature of the function but upon the nature of the act. If the act is such that a private corporation would be liable, then a municipal corporation should be liable, too, regardless of the nature of the function being performed.

BONDED DEBT OF 286 AMERICAN CITIES AS AT JANUARY 1, 1942
 Compiled by the Detroit Bureau of Governmental Research, Inc.

From Data Furnished by Members of the Governmental Research Association, City Officials, and Chambers of Commerce

Group II	GROSS BONDED DEBT			SINKING FUNDS			NET BONDED DEBT			GROSS SPECIAL ASSESSMENTS per Cent Gen'l City Obligation		
	1940 Census			General Improvement			Public Schools			Public Utility		
	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
Population 1,000,000 or over												
1 New York, N. Y. ¹	\$ 7,454,995	766,563,528	\$ 339,071,778	\$ 1,894,898,492	\$ 3,000,533,798	\$ 534,712,634	—	—	60	\$ 2,465,821,144	\$ 892,054,198	\$ 119,673,750
2 Chicago, Ill. ²	8,396,808	256,712,679	35,476,500	220,000	294,389,179	25,318,081	65	35	269,071,098	266,871,098	78,57	15,444,523
3 Philadelphia, Pa. ³	1,931,334	312,542,140	68,390,000	194,118,460	575,050,600	160,037,799	50	16	34	268,804,341	139,18	N
4 Detroit, Mich. ⁴	1,623,452	171,028,000	65,375,500	117,652,739	354,056,239	26,922,331	20	N	80	327,133,908	230,901,152	142,23
5 Los Angeles, Cal. ⁵	1,504,277	44,628,690	47,588,342	227,909,442	320,126,474	892,857	N	100	319,233,617	92,217,032	61,30	5,234,113
Population 500,000 to 1,000,000												
6 Cleveland, Ohio ⁶	678,336	90,894,281	7,024,000	22,190,500	120,108,781	8,905,855	77	N	23	111,202,926	91,031,768	103,66
7 Baltimore, Md.	859,100	100,955,147	18,541,540	51,694,393	171,191,080	31,867,388	78	4	18	139,333,692	93,482,843	108,81
8 St. Louis, Mo. ⁷	816,048	60,108,000	1,250,000	4,758,000	66,616,000	3,912,013	79	9	12	62,703,987	58,466,987	71,57
9 Boston, Mass. ⁸	770,816	64,805,900	7,075,000	110,369,300	128,200,200	24,441,310	19	12	69	157,808,890	64,185,426	83,27
10 Pittsburgh, Pa.	671,659	57,562,100	21,179,309	3,695,100	82,436,509	6,921,370	67	27	06	75,515,139	72,200,799	107,50
Population 250,000 to 500,000												
11 Washington, D. C.	663,091	No Bonded Debt										
12 San Francisco, Cal. ⁹	634,536	30,008,300	10,784,000	96,266,800	137,059,100	11,199,515	N	N	N	137,059,100	40,792,300	64,29
13 Milwaukee, Wis. ¹⁰	587,472	3,510,000	30,698,737	2,414,000	36,622,737	5,745,310	95	5	0	25,433,222	23,013,222	39,17
14 Buffalo, N. Y.	\$75,901	76,054,438	9,599,750	15,085,000	100,739,188	5,745,310	27	N	73	94,933,878	84,129,672	146,08
Population 250,000 to 500,000												
15 New Orleans, La. ¹¹	494,537	65,723,000	6,833,000	7,536,000	80,094,000	1,920,677	82	18	N	78,173,323	70,635,323	142,83
Total												

* = Estimated.

N = None.

— = Figures not available.

† = Cities are arranged according to population in the 1940 census. While the new grouping of cities by the U. S. Bureau of Census includes cities between 25,000 and 50,000 in group VI, this tabulation does not include cities under 30,000 population.

¹New York City. General debt includes \$155,305,000 assessment and \$14,368,750 special assessment debt. Of utility debt \$887,616,964 is self-supporting. County debt includes \$87,602,700 park district and \$22,291,979 sanitary district debt (city's pro rata share). County debt of \$28,721,910 and forest preserve debt of \$12,205,750 not included. (80.99% of total debt of these units).

²Philadelphia. Self-supporting debt estimated at \$73,000,000.

⁴Detroit. Utility debt includes \$4,743,000 sewage disposal bonds not included in credit of the city. Housing Commission bond anticipation notes of \$15,05,000 and street railway equipment trust notes of \$225,000 which are not backed by faith and credit of the city are not included, nor are \$733,000 street railway revenue notes. Debt as of December 31.

⁵Los Angeles. General debt includes \$14,160,403 flood control and utility debt includes \$127,914,292 metropolitan water district debt (city's pro rata share).

Harbor debt (\$14,876,500) is only 40% self-supporting.

⁶Cleveland. Utility debt includes \$2,500,000 light debt serviced by taxation. Special assessment debt of \$1,197,814 and library debt of \$50,000 included in general improvement debt.

⁷St. Louis. Although only city debt is shown for most cities, the St. Louis debt includes all local overlapping debt since certain functions, elsewhere performed by the county or special districts, are performed by the city. Relief bonds of \$2,683,000 are serviced by municipal bridge tolls but are also general obligations of the city.

⁸Boston. Utility debt includes city's share (60%) of Boston Metropolitan District debt which is a general obligation of the district but serviced from revenue.

⁹San Francisco. Does not include \$29,750,000 (city's share) Golden Gate Bridge and Highway District debt. Utility debt includes \$14,880,000 water debt which is not self-supporting.

¹⁰Milwaukee. General improvement debt includes city's share of both county debt for relief (\$8,061,774) and metropolitan sewerage debt (\$10,207,093).

¹¹New Orleans. General debt includes \$22,925,000 Orleans Levee District debt. Port bonds of \$33,553,000 issued by state agency not included.

	GROSS BONDED DEBT				SINKING FUNDS				NET BONDED DEBT						
	General Improvement		Public Schools		Public Utility		Total		Gen'l Im. prov'd School		Public Utility (per cent)		Per Capita		
	1940 Census						Total	(per cent)	Total	(per cent)	Total	(per cent)	Total Obligation		
16 Minneapolis, Minn. ¹²	492,370	49,294,173	15,249,835	11,492,000	76,006,008	1,841,757	54	34	74,194,251	62,924,450	127,80	2,963,614	100		
17 Cincinnati, Ohio ¹³	455,610	42,017,214	10,373,500	31,717,939	84,108,653	24,720,847	35	11	59,187,806	40,977,541	89,94	1,357,790	100		
18 Newark, N. J. ¹⁴	429,760	71,226,402	16,634,200	19,402,000	107,262,602	19,897,906	52	32	16	87,364,696	71,141,947	165,54	N	N	
19 Kansas City, Mo.	399,173	30,818,000	18,866,500	18,563,000	68,249,500	9,780,661	N	67	33	58,468,839	43,152,248	108,10	N	N	
20 Indianapolis, Ind. ¹⁵	386,972	17,480,250	7,561,000	7,565,000	32,606,250	1,231,003	80	12	8	31,375,247	23,902,997	61,77	1,237,880	100	
21 Houston, Tex. ¹⁶	384,514	Not Reporting		639,300	51,512,000	72,423,000	1,255,051	26	N	74	71,167,949	20,584,235	55,89	12,822,992	0
22 Seattle, Wash.	368,302	14,518,000	6,393,000	51,512,000	54,421,500	4,880,353	36	24	40	74,194,147	46,739,795	143,83	6,958,500	100	
23 Rochester, N. Y. ¹⁷	324,975	37,353,000	12,301,500	4,767,000	54,421,500	1,389,675	11	N	89	43,898,085	20,732,992	64,30	2,958,700	12	
24 Denver, Colo. ¹⁸	322,412	15,613,160	2,428,000	45,337,760	45,337,760	—	—	4	32,791,472	32,613,507	102,21	N	N		
25 Louisville, Ky. ¹⁹	319,077	30,321,400	10,966,000	42,287,800	9,056,328	—	—	—	—	—	—	—	—	—	
26 Columbus, Ohio ²⁰	306,087	22,393,356	5,165,001	4,119,000	31,677,357	4,662,692	32	41	27	24,760,359	22,381,801	73,12	2,254,306	100	
27 Portland, Ore. ²¹	305,394	16,013,800	3,770,307	13,359,000	33,143,107	5,038,155	65	N	35	28,104,952	16,502,124	54,04	2,317,608	100	
28 Atlanta, Ga.	302,288	6,230,000	3,428,000	1,612,000	11,270,000	1,285,865	57	22	21	9,984,135	8,642,473	520,50	520,50	100	
29 Oakland, Calif. ²²	302,163	7,924,475	8,249,000	30,276,750	46,450,225	N	N	N	N	46,450,225	16,173,475	53,53	285,177	100	
30 Jersey City, N. J. ²³	301,173	41,362,000	10,679,000	12,989,255	65,030,255	7,663,947	27	21	52	57,366,308	48,375,257	160,62	N	N	
31 Dallas, Tex.	294,734	19,911,000	7,244,000	10,048,000	37,203,000	3,080,468	52	13	35	34,122,532	25,152,812	85,34	N	N	
32 Memphis, Tenn. ²⁴	292,942	15,491,000	15,176,000	24,331,000	44,998,000	3,059,373	59	18	23	41,338,627	18,297,159	62,46	161,000	100	
33 St. Paul, Minn. ²⁵	287,736	18,981,000	9,025,000	6,346,000	34,525,000	6,954,237	—	25	25	22,803,207	27,397,763	22,803,207	79,25	6,000,000	100
34 Toledo, Ohio ²⁶	282,349	23,673,185	12,050,000	4,224,000	39,741,185	2,562,226	49	45	6	37,384,959	33,308,622	117,92	775,292	100	
35 Birmingham, Ala. ²⁷	267,583	12,305,000	9,478,000	4,250,000	26,033,000	3,650,618	100	N	N	23,32,382	18,132,382	67,76	—	100	
36 San Antonio, Tex.	253,854	13,620,500	6,047,000	5,737,000	25,404,500	5,797,331	55	28	17	24,607,169	19,003,425	74,86	162,000	100	
37 Providence, R. I.	253,504	43,384,019	15,450,802	18,795,708	77,530,529	18,041,977	43	20	37	59,588,552	47,473,867	187,27	N	N	
Group IV	Population 100,000 to 250,000	244,791	22,476,208	3,945,209	8,765,000	35,186,417	2,524,715	8	8	84	32,661,702	26,006,462	106,24	883,900	100
38 Akron, Ohio															

¹²Minneapolis. General debt includes market bonds which are almost self-supporting. Utility debt includes \$6,203,000 sewage disposal bonds which are only partially self-supporting.

¹³Cincinnati. General debt includes \$441,500 airport bonds not self-supporting. Rental of Cincinnati Southern Railway Terminal is sufficient to provide for debt service on additional \$147,500,000 debt. Utility debt includes \$6,100,000 rapid transit debt not self-supporting.

¹⁴Newark. General debt includes refunded subway, airport, port, and dock bonds but not \$600,000 bond anticipation notes. Utility debt does not include \$165,000 bond anticipation notes.

¹⁵Indianapolis. General debt includes city's share of five poor relief districts in city.

¹⁶Houston. Debt report not available in time for publication.

¹⁷Rochester. Debt as of December 31, 1942.

¹⁸Denver. General debt includes \$8,168,160 Moffat Tunnel District bonds (city's share) from long term taxation. Debt as of December 31, 1942.

¹⁹Louisville. School sinking fund included in general city. Utility debt is not an obligation of city. Debt as of December 31, 1942.

²⁰Columbus. General debt includes \$2,254,306 special assessment debt with sinking fund overdrift of \$1,505,999.

²¹Portland. General debt includes city's share, \$1,048,002, of Port of Portland debt and \$79,000 golf bonds not self-supporting.

²²Oakland. General debt includes harbor debt which is tax-supported. Debt is city's share of East Bay Municipal Utility District debt.

²³Jersey City. Debt as of February 28.

²⁴Memphis. Debt as of January 2.

²⁵St. Paul, et al. School sinking fund included in that for general improvement debt.

²⁶Toledo. Library debt of \$1,050,000 included in debt of school district which is independent of the city.

²⁷Birmingham. General debt of \$1,050,000 included in general city. Utility debt is not an obligation of the city. Debt as of January 15.

	GROSS BONDED DEBT						NET BONDED DEBT						
	GENERAL IMPROVEMENT CENSUS			PUBLIC SCHOOLS			PUBLIC UTILITY			PUBLIC UTILITIES			
	1940	GENERAL	PUBLIC SCHOOLS	PUBLIC UTILITY	TOTAL	TOTAL	TOTAL	PUBLIC UTILITY (PER CENT)	PUBLIC UTILITIES (PER CENT)	TOTAL	EXCLUDING UTILITIES	PER CAPITA UTILITIES	
39 Omaha, Neb.	223,844	6,515,100	7,950,000	1,140,000	15,605,100	4,833,623	18	N	24	10,771,477	9,631,477	48.12	
40 Dayton, Ohio ²⁹	210,718	7,202,314	4,316,723	2,803,000	14,322,037	1,125,898	67	N	33	13,196,139	10,759,989	51.06	
41 Syracuse, N. Y.	205,967	22,122,550	4,152,595	4,546,000	30,821,545	N	N	N	30,821,545	26,275,545	127.57	3,622,400	
42 Oklahoma City, Okla.	204,424	7,065,800	4,975,167	8,762,600	20,803,567	3,574,583	30	41	29	17,288,984	9,497,484	46.45	
43 San Diego, Cal. ³⁰	203,341	4,238,256	2,998,375	15,574,484	22,811,115	N	N	N	22,811,115	7,236,631	35.59	1,709,380	
44 Worcester, Mass.	193,694	9,167,000	22,000	2,272,000	11,461,000	N	N	N	11,461,000	9,189,000	47.44	1,635,513	
45 Richmond, Va. ³¹	193,042	26,208,115	6,876,044	7,224,392	40,308,551	14,004,725	61	19	20	26,303,826	21,837,845	113.12	N
46 Honolulu, Hawaii	-	179,358	-	Not Reporting	-	-	-	-	-	-	-	-	
47 Fort Worth, Tex.	177,662	13,488,000	5,750,000	6,912,000	26,150,000	1,152,352	40	33	27	24,997,648	18,401,459	103.58	N
48 Jacksonville, Fla. ³²	173,065	8,688,000	3,526,000	3,181,000	15,395,000	1,443,733	49	41	10	13,931,267	10,919,412	63.09	663,000
49 Miami, Fla. ³²	172,172	28,153,000	7,482,650	8,819,000	44,454,650	2,015,516	72	24	4	42,439,134	33,703,444	195.73	100
50 Youngstown, Ohio	167,720	8,846,355	1,306,000	529,000	10,681,355	352,975	20	80	N	10,388,380	9,799,380	58.43	112,000
51 Nashville, Tenn.	167,402	8,425,000	3,400,000	17,901,000	29,726,000	3,018,172	45	N	55	26,707,828	10,474,223	62.57	100
52 Hartford, Conn.	166,267	17,246,000	4,610,000	1,790,000	23,646,000	3,153,734	58	31	11	20,492,266	19,043,025	114.53	N
53 Grand Rapids, Mich.	164,292	4,418,800	873,158	4,365,000	9,636,958	1,280,000	15	N	85	8,376,958	5,099,958	31.04	957,000
54 Long Beach, Cal. ³³	164,271	4,908,038	6,163,863	25,852,203	36,924,104	N	N	N	36,924,104	11,071,901	67.40	N	
55 New Haven, Conn.	160,605	11,516,000	240,000	11,765,000	31,765,000	586,358	92	8	N	11,169,642	11,169,642	69.55	N
56 Des Moines, Iowa	159,819	5,206,789	6,415,500	3,849,000	15,471,289	442,089	N	N	100	15,029,200	11,622,289	72.72	474,000
57 Flint, Mich.	151,543	4,802,599	3,835,000	1,470,600	10,108,198	2,761,676	28	34	38	7,346,522	6,921,212	45.67	100
58 Salt Lake City, Utah ³⁴	149,934	2,159,500	3,761,000	3,727,000	9,647,500	570,953	51	49	N	9,234,347	5,349,547	35.68	N
59 Springfield, Mass.	149,554	7,120,000	1,420,000	5,427,000	13,967,000	N	N	N	N	13,967,000	8,540,000	57.10	157,800
60 Bridgeport, Conn.	147,121	9,875,000	2,472,000	N	12,347,000	N	N	N	N	12,347,000	12,347,000	83.92	N
61 Norfolk, Va. ³⁵	144,332	16,591,796	6,800,000	14,109,904	37,501,700	13,755,797	55	N	45	23,745,903	15,860,190	109.89	N
62 Yonkers, N. Y. ³⁴	142,598	19,876,700	6,856,200	4,886,500	31,589,400	N	N	N	31,589,400	26,732,900	187.47	4,418,000	
63 Tulsa, Okla. ³⁶	142,157	7,216,024	4,724,907	2,762,500	14,703,431	4,153,390	—	43	77	10,550,041	7,787,541	54.78	100
64 Scranton, Pa. ³⁰	140,404	2,555,000	6,242,000	8,797,000	12,832,000	332,946	23	N	8,464,054	8,464,054	60.28	359,600	
65 Paterson, N. J.	139,656	9,115,778	5,062,400	5,062,400	916,000	916,000	92	8	26,094,178	13,262,178	94.96	0	

²⁸Dayton. Utility debt includes \$3,392,000 water and \$1,465,000 sewage plant bonds of which only \$2,614,000 water and \$189,000 sewage bonds are self-supporting, and credit of the city.

²⁹San Diego. Utility debt is not self-supporting, and is backed by full faith and credit of the city.

³⁰Richmond. School debt is not a city obligation. Utility debt includes \$236,000 dock bonds not self-supporting.

³¹Jacksonville. School debt is not a city's share of debt of four independent school districts. General debt includes \$212,000 hospital and \$137,000 stadium bonds which are self-supporting.

³²Long Beach. General debt includes city's share of county flood control district, \$1,851,538 Public utility debt includes city's share of metropolitan water district, \$16,346,703.

³³Salt Lake City, et al. Utility debt not self-supporting.

³⁴Tulsa. Utility debt is not self-supporting, utility sinking fund is included in general sinking fund.

³⁵Scranton. School debt as of June 30, 1941.

	1940 Census	GROSS BONDED DEBT			SINKING FUNDS			NET BONDED DEBT		
		General Improve- ment Schools	Public Schools	Public Utility	Total	Gen'l Im- prove- ment (per cent)	Public School (per cent)	Total	Excluding Utilities	Per Capita Utilities
66 Albany, N. Y. ³⁷	130,577	15,211,600	4,251,150	13,109,000	32,572,150	1,658,805	—	N	30,913,345	17,804,345
67 Chattanooga, Tenn.	128,163	Not Reporting	6,815,963	1,070,800	17,919,523	1,213,952	26	35	16,705,571	128,78
68 Trenton, N. J. ³⁸	124,697	10,012,760	5,837,000	2,224,000	2,860,000	1,26,089	62	9	2,733,191	2,545,901
69 Spokane, Wash.	122,001	3,244,156	2,653,000	3,832,000	9,659,156	2,351,460	8	2	7,307,696	5,558,550
70 Kansas City, Kans. ³⁹	121,458	—	—	—	—	—	—	—	—	45.77
71 Fort Wayne, Ind. ⁴⁰	118,410	540,500	1,702,000	1,004,000	3,746,500	N	N	N	3,746,500	18.94
72 Camden, N. J.	117,536	20,802,228	3,484,000	967,600	25,253,828	1,022,101	51	40	24,231,727	23,354,943
73 Erie, Pa.	116,955	4,634,000	4,528,576	1,170,000	10,332,576	180,613	83	17	10,151,963	9,011,963
74 Fall River, Mass.	115,428	3,503,000	506,000	252,000	4,261,000	226,000	100	N	4,035,000	3,783,000
75 Wichita, Kans. ³⁸	114,966	5,988,087	3,298,000	1,328,775	10,614,862	N	N	N	10,614,862	9,286,087
76 Wilmington, Del. ⁴¹	112,504	3,988,500	676,000	6,385,200	11,049,700	1,438,760	—	—	9,610,940	3,225,740
77 Gary, Ind. ⁴⁰	111,719	4,992,297	3,124,000	4,377,238	11,437,535	811,116,297	N	N	8,116,297	28.67
78 Knoxville, Tenn.	111,580	20,453,235	1,767,000	4,437,238	26,657,473	1,969,720	69	N	31	—
79 Cambridge, Mass.	110,879	20,948,000	Not Reporting	—	—	—	—	—	24,687,753	20,865,398
80 Reading, Pa.	110,568	2,868,000	6,137,500	2,060,000	11,065,500	370,146	51	N	49	10,695,354
81 New Bedford, Mass. ⁴¹	110,341	5,351,000	627,000	782,000	6,760,000	938,614	100	N	5,821,386	5,039,386
82 Elizabeth, N. J. ⁴²	109,912	5,671,525	4,677,450	3,833,000	14,201,975	713,440	—	N	13,488,535	9,635,535
83 Tacoma, Wash. ⁴²	109,408	2,975,000	850,000	11,263,000	15,088,000	17,800	100	N	15,070,200	3,807,200
84 Canton, Ohio	108,401	3,606,820	4,146,000	594,000	8,346,820	2,034,305	49	N	6,312,515	5,718,515
85 Tampa, Fla.	108,391	—	Not Reporting	—	—	—	—	—	—	52.75
86 Sacramento, Cal.	105,958	3,788,260	5,050,000	3,253,000	12,091,260	N	N	N	12,091,260	8,838,260
87 Peoria, Ill. ⁴³	105,087	2,139,220	552,000	N	2,691,220	N	N	N	2,691,220	83.41
88 Somerville, Mass. ⁴⁴	102,177	3,529,000	1,069,000	227,000	4,825,000	N	N	N	4,825,000	4,598,000
89 Lowell, Mass.	101,389	Not Reporting	—	—	—	—	—	—	—	45.00
90 South Bend, Ind. ⁴⁴	101,268	1,493,000	575,000	5,954,620	317,123	N	100	5,637,497	5,379,620	53.12
91 Duluth, Minn.	101,065	3,757,333	1,966,000	2,151,500	7,874,833	N	N	N	7,874,833	5,723,333
92 Charlotte, N. C.	100,899	4,850,906	1,129,000	2,691,816	8,671,722	173,473	88	N	8,498,249	5,828,000
93 Utica, N. Y.	100,518	8,646,678	1,391,531	N	10,038,209	61,714	—	N	9,976,495	99.25
94 Waterbury, Conn. ⁴⁵	99,314	936,000	6,760,000	16,687,500	N	N	N	16,687,500	9,927,500	99.96
95 Shreveport, La. ⁴⁶	98,167	7,494,000	225,000	303,000	8,022,000	287,780	59	N	7,734,220	7,431,220

³⁷Tacoma. General debt includes 65% of Port of Tacoma debt serviced through taxation, but partially self-supporting.
³⁸Peoria. School debt is city's share of independent school district debt. General debt includes \$1,026,720 representing city's share of sanitary district debt.
³⁹Wichita. Utility debt includes \$2,570,000 harbor and \$3,815,200 water bonds not retired from water revenue.
⁴⁰Gary. General debt includes \$2,550,000 bonds of independent sanitary district.
⁴¹New Bedford. General debt includes \$53,000 wharf bonds not self-supporting.

⁴²Fort Wayne. School debt not a city's obligation.
⁴³Wichita. General debt includes city's share (\$2,204,500) of relief bonds issued by county.
⁴⁴Wilmington. Utility debt includes \$2,570,000 harbor and \$3,815,200 water bonds not retired from water revenue.
⁴⁵Gary. General debt includes \$2,550,000 bonds of independent sanitary district.
⁴⁶New Bedford. General debt includes \$53,000 wharf bonds not self-supporting.

1940 Census	GROSS BONDED DEBT				SINKING FUNDS				NET BONDED DEBT				
	General Improve- ment Schools	Public Utilities	Total	Total	Gen'l Im- prove- ment School (per cent)		Public Util- ity Oper- (per cent)		Total	Excluding Per Capita Utilities	Total	GROSS SPECIAL ASSESSMENTS Per Cent Gen'l City Obligation	
					Total	Public Schools	Total	Public Util- ity Oper- (per cent)					
96 Lynn, Mass.	98,123	4,315,100	1,173,000	5,784,100	N	N	N	N	5,784,100	5,488,100	55.93	2,638,100	
97 Evansville, Ind.	97,062	1,700,200	1,438,500	1,402,000	4,540,700	302,120	—	36	4,238,580	2,944,622	30.34	—	
98 Allentown, Pa. ⁴⁵	96,904	4,629,700	3,297,000	700,000	8,626,700	984,333	—	51	7,642,367	6,942,367	71.64	114,957	
99 El Paso, Tex.	96,810	2,933,000	1,715,138	1,462,000	6,110,138	353,980	62	18	5,756,158	4,360,149	45.04	310,100	
100 Savannah, Ga.	95,996	4,501,500	433,500	125,000	5,060,000	554,750	—	—	4,705,250	4,580,250	47.71	—	
101 Little Rock, Ark.	88,039	Not Reporting	1,776,000	1,124,500	6,070,500	53,825	—	—	6,016,675	4,892,175	55.64	—	
102 Austin, Tex.	87,930	3,170,000	1,776,000	207,000	10,443,500	79,017	—	—	10,364,483	10,161,740	116.07	302,000	
103 Schenectady, N. Y.	87,549	9,495,500	741,000	N	3,303,000	26,282	N	N	3,276,718	3,276,718	38.00	100	
104 Wilkes-Barre, Pa.	86,236	2,632,000	671,000	—	8,389,225	N	—	—	—	—	—	11,527	
105 Berkeley, Cal. ⁴⁶	85,547	715,715	—	—	—	—	—	—	—	—	—	100	
106 Rockford, Ill.	84,637	571,000	2,393,000	N	2,964,000	37,000	100	N	2,927,000	2,927,000	34.58	—	
107 Lawrence, Mass.	84,323	2,261,000	187,000	422,000	2,870,000	N	N	N	2,870,000	2,448,000	29.03	—	
108 Harrisburg, Pa.	83,893	Not Reporting	127,000	1,738,000	2,251,000	N	N	N	2,251,000	513,000	6.20	273,600	
109 Saginaw, Mich. ³⁴	82,794	110,250	1,104,250	3,340,000	4,684,250	43,031	N	N	4,641,219	4,444,250	53.82	83,980	
110 Glendale, Cal. ⁴⁷	82,582	—	—	—	—	—	—	—	—	—	—	0	
111 Sioux City, Iowa	82,364	3,385,000	984,000	484,000	5,633,000	107,300	100	N	5,495,700	4,461,700	54.17	51,000	
112 Lincoln, Neb. ⁴⁸	81,984	2,249,500	3,285,000	1,396,000	6,930,500	976,773	4	N	5,953,727	5,496,615	67.04	167,975	
113 Pasadena, Cal. ⁴⁹	81,864	2,642,725	2,434,000	5,793,175	10,869,950	155,917	N	N	10,714,033	5,076,775	62.01	2,097,208	
114 Altoona, Pa.	80,214	3,031,000	3,010,000	476,000	5,517,000	637,584	88	7	4,879,418	4,433,035	55.27	758,000	
115 Winston Salem, N. C.	79,815	8,023,663	3,435,906	2,394,431	13,854,000	298,390	—	—	13,555,610	11,161,179	139.83	100	
116 Bayonne, N. J.	79,198	Not Reporting	395,000	N	1,594,000	458,247	—	—	1,135,753	1,135,753	14.41	—	
117 Huntington, W. Va. ⁵⁰	78,836	1,199,000	561,000	656,000	1,217,000	656,000	N	100	561,000	561,000	7.12	—	
118 Lansing, Mich.	78,753	8,310,000	2,553,200	5,289,000	13,599,000	51,411	N	N	13,547,589	8,258,589	104.91	—	
119 Mobile, Ala. ⁵¹	78,720	2,643,000	20,000	5,216,200	—	—	N	N	5,216,200	5,196,200	66.36	—	
120 Binghamton, N. Y.	78,309	—	—	—	—	—	—	—	—	—	—	—	
121 Montgomery, Ala.	78,084	Not Reporting	8,607,355	6,511,210	1,482,730	16,601,295	172,303	N	N	16,428,992	15,118,565	193.76	N
122 Niagara Falls, N. Y. ⁵²	78,029	3,219,980	227,020	67,500	3,514,500	4,206,500	N	N	3,514,500	3,447,000	44.37	N	
123 Manchester, N. H. ⁵³	77,685	3,638,500	393,000	175,000	4,206,500	5,218,729	51	34	4,206,500	4,031,500	53.18	N	
124 Quincy, Mass.	75,810	11,038,000	3,329,000	2,669,000	17,036,000	17,036,000	—	15	14,317,271	12,068,362	159.22	—	

⁴⁶Allentown, Hamtramck. Utility sinking fund included in general.

⁴⁷Berkeley. Utility debt is city's share of East Bay Utility District debt.

⁴⁸Glen Dale. Does not include city's share of metropolitan water debt (\$8254,800) nor flood control debt (\$88,960).

⁴⁹Huntington. Flood control debt of approximately \$1,000,000 retired from special assessments not included.

⁵⁰Mobile, et al. School debt included in general improvement debt.

⁵¹Pasadena. Does not include city's share of metropolitan water debt (\$8254,800)

	GROSS BONDED DEBT						NET BONDED DEBT					
	General Improvement 1940 Census	Public Schools	Public Utility	Total	SINKING FUNDS Gen'l Im- prove- ment	Public Util- ity (per cent)	Total	Excluding Utilities	Per Capita	Utilities	Total Obligation	
126 St. Joseph, Mo.	75,711	410,000	2,521,000	N	6,621,000	213,392	84	16	N	6,407,608	84,63	
127 East St. Louis, Ill.	75,609	Not Reporting	691,025	7,628,590	N	209,893	64	4,770,357	317,000	4,20	65,171	
128 Springfield, Ill.	75,503	19,000	298,000	4,580,000	5,455,170	N	100	10,621,366	4,769,366	64,76	N	
129 Portland, Me. ^{sa}	73,643	47,05,400	335,000	6,046,900	11,087,300	465,934	58	—	—	—	—	
130 Charleston, S. C.	71,275	Not Reporting	—	—	—	—	—	—	—	—	—	
131 Springfield, Ohio	70,662	Not Reporting	623,625	1,664,500	7,628,590	N	N	7,628,590	6,937,565	98,68	N	
132 Troy, N. Y.	6301,940	3,034,670	1,423,500	988,000	5,455,170	209,893	64	5,245,277	4,331,962	61,72	4,331,582	
133 Hammond, Ind.	70,184	3,943,670	1,419,000	625,000	5,539,000	N	N	5,359,000	4,914,000	70,33	N	
134 Newton, Mass.	69,873	3,955,000	—	11,478,000	954,031	—	14	10,523,969	5,952,829	85,92	N	
135 Roanoke, Va. ^a	69,287	6,778,000	—	—	—	—	—	—	—	—	—	
136 Lakewood, Ohio	69,160	1,664,500	1,841,000	5,155,550	391,656	84	5	11	4,761,894	2,964,630	42,87	
137 East Orange, N. J.	68,945	5,468,024	3,222,445	431,000	9,121,469	857,406	15	72	13	8,264,063	7,941,736	115,19
138 New Britain, Conn.	68,685	1,404,000	1,984,000	1,724,000	5,112,000	195,294	95	5	3,201,908	46,62	N	
139 San Jose, Cal. ^{as}	68,457	744,550	900,000	N	1,644,550	N	N	N	1,644,550	1,644,550	24,02	
140 Charleston, W. Va.	67,914	Not Reporting	—	—	—	—	—	—	—	—	—	
141 Topeka, Kans.	67,833	1,057,268	1,596,000	N	2,653,268	N	N	2,653,268	2,653,268	39,11	421,451	
142 Madison, Wis. ^{as}	67,447	2,371,400	1,978,750	4,86,000	4,836,150	N	N	4,836,150	4,350,150	120,300	42	
143 Mt. Vernon, N. Y.	67,362	5,299,000	3,240,050	2,714,000	11,233,050	2,258,327	12	N	8,270,623	122,78	N	
144 Racine, Wis.	67,195	2,010,000	744,000	873,000	3,627,000	165,874	45	N	3,461,126	2,680,000	39,88	
145 Johnstown, Pa. ^{as}	66,668	3,938,000	3,951,000	N	7,889,000	1,489,671	71	29	N	6,399,329	95,99	N
146 Pontiac, Mich. ^{as}	66,626	2,996,250	1,844,300	1,361,000	6,201,550	253,250	100	N	5,948,300	4,587,300	68,85	
147 Davenport, Iowa	66,039	2,052,917	1,361,000	1,075,000	4,488,917	295,689	56	N	4,193,228	3,247,564	49,18	
148 Oak Park, Ill. ^{as}	66,015	1,237,000	1,434,000	1,05,000	3,776,000	124,000	100	N	3,432,000	2,347,000	35,55	
149 Augusta, Ga. ^{as}	65,919	6,287,000	801,700	611,000	4,288,700	678,951	84	N	3,609,749	3,109,216	47,17	
150 Phoenix, Ariz. ^{as}	65,414	4,052,000	2,945,000	5,174,000	12,171,000	933,528	N	100	N	11,237,472	6,063,472	92,69
151 Evanston, Ill.	65,389	548,000	2,401,000	49,000	2,998,000	234,619	N	92	8	2,763,381	2,732,045	41,78
152 Cicero, Ill.	64,712	Not Reporting	—	—	—	—	—	—	—	—	—	—
153 Atlantic City, N. J. ^{as}	64,094	22,314,000	—	2,100,000	24,414,000	N	N	24,414,000	22,314,000	348,14	—	
154 Dearborn, Mich. ^{as}	63,584	9,692,467	5,182,030	1,571,000	16,445,497	5,343,343	1	10	11,102,154	10,683,664	158,35	857,467
155 Medford, Mass.	63,083	2,848,000	600,000	392,000	3,840,000	N	N	N	3,840,000	3,448,000	54,66	N

^{as}Madison. Utility debt includes \$56,000 water bonds not self-supporting.
^{as}Johnstown. Debt as of January 5, 1942.

^{as}Spontiac. Utility debt includes \$1,167,000 water bonds not self-supporting.

^{as}Oak Park. General debt includes \$80,000 park district bonds.

^{as}Oak Park. General debt includes \$80,000 park district bonds.

^{as}Dearborn. Debt as of January 31, 1942. School debt is city's share of debt of six separate school districts.

^{as}San Jose. Debt as of November 30, 1941.

^{as}Niagara Falls. School debt includes \$1,300,000 bonds specifically excluded by constitution when computing city debt limit.

^{as}Mandester. Of the water bonds \$37,500 are not self-supporting.

^{as}Portland, Me. General debt includes Portland's share of bridge and pier district debts (\$51,000 and \$207,400 respectively). Utility debt is Portland's share of water district debt.

^{as}San Jose. Debt as of November 30, 1941.

GENERAL DEBT	GENERAL IMPROVEMENTS	GENERAL BONDED DEBT	GROSS ASSESSMENTS										
			GENERAL FONDS			GENERAL PUBLIC UTILITIES			GENERAL PUBLIC UTILITIES EXCLUDING UTILITIES				
			GENERAL CENSUS	GENERAL IMPROVEMENT	PUBLIC SCHOOLS	PUBLIC UTILITY	PUBLIC UTILITY	PUBLIC UTILITY	TOTAL	TOTAL	PER CENT		
156 Terre Haute, Ind. ^a	928,500	375,000	N	1,303,500	86,030	35	65	N	1,217,470	1,217,470	19.42	—	
157 Columbia, S. C.	62,693	Not Reporting	—	—	—	—	—	—	—	—	—	—	
158 Brockton, Mass.	62,343	Not Reporting	—	—	—	—	—	—	—	—	—	—	
159 Cedar Rapids, Iowa	62,120	1,025,500	853,000	3,448,100	201,183	N	100	N	3,246,917	2,393,917	38.54	N	
160 Jackson, Miss.	62,107	1,013,500	570,500	5,744,680	48,000	100	N	N	5,696,680	5,126,180	82.54	368,500	
161 Covington, Ky.	62,018	1,697,500	1,358,000	2,397,000	5,452,500	N	N	N	5,452,500	3,055,500	49.27	—	
162 Passaic, N. J.	61,394	5,336,500	1,675,000	7,117,000	14,283,500	1,331,834	70	30	13,496,666	6,379,666	103.91	—	
163 Lancaster, Pa. ^a	61,345	1,294,000	3,005,000	2,444,000	6,743,000	831,529	4	—	5,911,471	3,467,471	56.52	N	
164 Springfield, Mo.	61,238	1,131,000	1,276,000	N	2,407,000	274,264	70	30	2,132,736	2,132,736	34.83	—	
165 Wheeling, W. Va. ^a	61,099	1,786,300	1,653,000	3,964,000	7,403,300	N	N	N	7,403,300	3,439,300	56.29	N	
166 Galveston, Tex. ^a	60,862	3,968,000	1,781,000	7,524,500	615,950	71	19	10	12,657,550	5,194,342	85.35	N	
167 St. Petersburg, Fla.	60,812	19,215,500	2,105,000	3,162,000	24,482,500	533,864	55	18	27	23,948,636	344.19	N	N
168 Fresno, Calif.	60,685	634,000	3,463,000	2,081,000	6,178,000	342,655	N	59	41	5,885,305	3,893,835	64.16	—
169 Durham, N. C.	60,195	3,295,693	1,130,696	3,159,000	7,585,389	242,559	100	N	7,342,830	4,183,830	69.50	934,391	
170 Greensboro, N. C.	59,319	—	—	—	3,159,411	223,182	49	N	51	—	—	3,399,786	
171 Decatur, Ill.	59,305	Not Reporting	—	—	—	—	—	—	—	—	—	—	
172 Chester, Pa.	59,285	Not Reporting	—	—	—	—	—	—	—	—	—	—	
173 Beaumont, Tex. ^a	59,061	6,073,000	1,791,500	454,500	8,319,000	377,250	52	17	31	7,941,750	7,602,750	128.73	—
174 Bethlehem, Pa. ^a	58,490	1,446,000	2,121,000	2,678,500	6,245,500	703,831	2	89	9	5,542,669	2,929,499	50.08	N
175 New Rochelle, N. Y.	58,408	8,061,000	4,701,000	N	12,762,000	126,634	—	—	12,635,366	12,635,366	216.33	7,236	
176 Malden, Mass.	58,010	2,616,229	1,027,000	105,000	3,748,229	158,602	100	N	N	3,589,627	3,484,627	60.06	—
177 Macon, Ga.	57,865	10,214,289	2,072,000	1,206,000	13,492,289	1,460,215	82	8	10	12,032,074	10,977,165	191.57	N
178 Corpus Christi, Tex. ^a	57,301	1,171,500	2,007,000	N	3,178,500	227,341	60	40	N	2,901,159	2,901,159	51.16	N
179 York, Pa.	56,712	1,532,000	4,985,000	N	6,517,000	92,000	73	27	N	6,425,000	6,425,000	114.38	4,000
180 Union City, N. J.	56,173	—	—	—	—	—	—	—	—	—	—	—	
181 Waco, Tex.	55,982	—	—	—	5,800,700	703,190	—	—	5,097,510	—	—	N	
182 McKeesport, Pa.	55,355	3,807,400	3,626,150	N	7,433,550	457,649	68	32	N	6,975,901	6,975,901	126.08	121,743
183 Irvington, N. J.	55,328	449,000	4,039,500	N	4,488,500	955,915	41	59	N	3,532,585	3,532,585	64.24	250,300
184 Cleveland Heights, Ohio	54,992	4,457,550	240,000	N	4,897,550	N	N	N	4,697,550	4,697,550	85.86	26,164	
185 Stockton, Calif.	54,714	—	—	—	—	—	—	—	—	—	—	—	
186 East Chicago, Ind.	54,637	1,119,935	1,350,000	1,633,000	4,102,935	176,333	43	37	20	3,926,602	2,328,602	42.62	341,146
187 Kalamazoo, Mich. ^a	54,097	N	1,012,920	N	1,012,920	N	N	N	1,012,920	1,012,920	18.72	N	

^aTerre Haute. General debt includes \$406,000 bonds of independent park district.

^{aa}Lancaster. Debt as of January 5. Utility debt not self-supporting.

^{ab}Wheeling. Utility debt includes \$1,094,000 water debt not self-supporting.

^{ac}Galveston. General debt consists of \$3,585,000 revenue bonds.

^{ad}Beaumont. General improvement debt includes \$1,852,250 wharf debt not self-supporting.

^{ae}Bethlehem. Utility debt includes \$2,130,000 bonds of independent Bethlehem Municipal Water Authority.

^{af}Canton. General debt includes \$3,100,000 seawall and breakwater construction bonds serviced by state aid.

^{ag}Kalamazoo, Warren. School debt is not an obligation of the city.

	GROSS BONDED DEBT						SINKING FUNDS			NET BONDED DEBT			GROSS SPECIAL ASSESSMENTS	
	General Improvement	Public Schools	Public Utility	Total	Gen'l Im- provement (per cent)	Public Util- ity School		Public Util- ity (per cent)	Total	Excluding Utilities	Per Capita	Per Cent Gen'l City Obligation		
						Total	Excluding Utilities							
188 Holyoke, Mass.	53,750	251,000	779,000	1,355,000	N	N	N	1,355,000	576,000	10,72	N	N		
189 Santa Monica, Calif. ⁶⁹	53,500	1,612,500	1,686,000	3,897,500	4,187,750	214,387	35	45	20	3,127,737	58,46	165,000	100	
190 Columbus, Ga. ^a	53,280	2149,200	—	45,000	2,194,200	N	N	2,194,200	2,149,200	40,34	700	700	100	
191 Pueblo, Colo.	52,162	Not Reporting						Not Reporting						
192 Waterloo, Iowa	51,743	2,821,500	1,670,000	1,789,772	6,281,272	368,114	60	38	2	5,913,158	4,131,097	79,93	N	
193 Amarillo, Tex. ⁷⁰	51,310	14,598,007	2,617,284	5,045,176	22,260,467	N	N	22,260,467	17,215,291	335,52	N	N		
194 Asheville, N. C. ⁷⁰	50,810	950,700	2,805,000	121,000	3,876,700	1,919,432	49	47	4	1,957,268	1,916,467	37,72	15,700	
195 Highland Park, Mich.	50,745	5,144,000	583,000	2,972,000	8,699,000	2,814,377	30	70	N	5,884,623	4,877,018	96,11	N	
196 Portsmouth, Va.	50,592	1,404,441	742,000	677,500	2,623,941	153,135	30	70	N	2,670,806	1,993,306	39,40	97,195	
197 Hamilton, Ohio	50,115	Not Reporting						Not Reporting						
198 Hoboken, N. J. Group VII ^c	49,839	2,635,500	491,000	7,152,478	1,125,601	—	N	67	—	6,026,877	5,535,877	111,08	N	
199 Population 30,000 to 50,000	49,786	479,000	455,000	294,000	1,228,000	N	N	N	1,228,000	934,000	18,76	—	—	
200 Brookline, Mass. ²⁴	48,827	Not Reporting						Not Reporting						
201 Muncie, Ind.	49,720	321,000	136,000	1,259,000	N	N	N	N	N	1,259,000	1,123,000	22,60	N	
202 Pittsfield, Mass.	49,684	802,000	910,000	1,166,500	3,316,000	N	N	N	3,316,000	2,149,500	43,29	153,500		
203 Jackson, Mich. ⁿ	49,656	1,238,500	910,000	2,559,500	447,946	—	13	N	2,111,554	42,83	36,390	0		
204 Lexington, Ky. ⁷⁰	49,304	2,070,500	489,000	N	1,035,749	87	—	N	5,423,251	4,743,251	96,21	N		
205 Woonsocket, R. I.	49,303	4,833,300	946,000	680,000	6,439,000	N	N	N	N	N	N	N	—	
206 Clifton, N. J.	48,827	Not Reporting						Not Reporting						
207 Kenosha, Wis. ⁷⁰	48,765	334,000	488,000	3,076,000	N	N	N	N	3,076,000	2,588,000	53,07	90,322		
208 Bay City, Mich. ⁷⁰	48,451	845,000	—	N	1,977,000	229,479	31	34*	N	—	—	954,000	0	
209 Stamford, Conn.	47,956	515,000	1,113,000	4,722,878	N	N	N	N	1,747,521	713,899	14,89	239,000		
210 Stamford, Conn.	47,938	1,914,000	2,808,878	N	4,722,878	N	N	N	4,722,878	4,722,878	98,52	N	N	
211 Muskegon, Mich.	47,697	1,468,000	1,643,658	875,000	3,986,658	239,747	100	N	N	3,746,911	2,872,911	60,21	32,460	
212 New Castle, Pa. ⁷⁰	47,638	652,000	1,789,000	N	2,441,000	99,528	91	N	N	2,381,472	49,99	—	—	
213 Aurora, Ill. ⁷⁰	47,170	493,000	365,000	258,000	1,116,000	N	N	N	1,116,000	888,000	18,19	889,588		
214 Cranston, R. I. ⁷⁰	47,085	2,482,500	2,103,000	N	4,585,500	207,554	—	N	N	4,377,946	92,98	N	N	
215 Raleigh, N. C. ⁷⁰	46,897	2,441,603	—	2,025,000	—	180,877	100	N	N	—	—	702,000	100	
216 Everett, Mass. ²⁴	46,784	1,307,900	334,000	92,000	1,733,900	N	N	N	N	1,733,900	1,641,900	35,10	N	
217 Haverhill, Mass. ⁷⁰	46,752	1,378,039	48,000	122,000	1,548,039	N	N	N	N	1,548,039	1,426,039	30,50	N	
218 Green Bay, Wis. ⁷⁰	46,235	145,500	1,293,000	737,000	2,155,500	232,193	N	87	13	1,943,307	1,237,307	26,76	—	

^{ee}Santa Monica. Does not include city's share of metropolitan water debt (\$4,844,800) or flood control debt (\$475,000). General improvement debt includes \$987,967 debt of four over-lapping sanitary districts.

^mJackson. Utility debt includes \$686,500 water bonds not self-supporting.

ⁿBerwyn. Does not include debt of park district.

1940 Census	GROSS BONDED DEBT						NET BONDED DEBT						GROSS ASSESSMENTS		
	General Improvement			Public Schools			Public Utility			Total			SINKING FUNDS		
	Per Capita	Utilities	Total	Per Capita	Utilities	Total	Per Capita	Utilities	Total	Gen'l Im- prove- ment (per cent)	Public School (per cent)	Public Utility (per cent)	Gen'l City Obligation	Per-Cent Gen'l City Obligation	
219 Port Arthur, Tex. ⁷³	46,140	3,384,500	3,720,000	Not Reporting	8,596,500	34,636	16	81	3	8,561,864	5,070,905	112.4	N	N	
220 Wichita Falls, Tex. ⁷⁴	45,112	1,832,000	832,000	240,000	2,904,000	N	N	N	N	2,904,000	2,664,000	59.06	N	N	
221 Elmira, N. Y.	45,106	2,198,500	340,000	334,500	2,873,100	N	N	N	N	2,873,100	2,538,600	56.78	N	N	
222 Lima, Ohio	44,711	3,172,348	—	2,307,708	5,480,056	1,104,374	36	44	4,375,682	2,557,974	1,137,016	25.63	N	N	
223 Lynchburg, Va. ⁷⁵	44,541	504,000	412,000	46,000	1,339,000	120,984	17	83	14,369	N	53	47	1,547,989	1,508,674	34.19
224 Williamsport, Pa. ⁷⁴	44,355	1,104,358	412,000	46,000	1,562,358	14,369	N	N	N	1,547,989	1,508,674	306,459	100		
225 Lorain, Ohio	44,125	482,000	—	—	—	—	—	—	—	—	—	—	—	—	—
226 Dubuque, Iowa ⁷⁶	43,892	956,000	435,000	95,000	1,486,000	218,040	51	N	49	1,267,960	1,280,280	29.17	27,300	0	
227 Ogden, Utah	43,688	487,583	889,840	Not Reporting	169,675	157,498	21	73	6	1,398,600	1,237,603	28.36	N	N	
228 San Bernardino, Calif.	43,646	354,000	684,500	272,000	1,310,500	N	N	N	N	1,310,500	1,038,500	21.90	N	N	
229 Battle Creek, Mich.	43,453	1,188,872	521,840	238,000	1,948,712	111,176	23	39	38	1,837,536	1,641,536	38.32	14,000	100	
230 Warren, Ohio ⁶⁸	42,837	515,000	640,000	14,000	5,805,400	194,424	5	N	95	5,610,976	1,466,088	34.27	120,197	27	
231 Rock Island, Ill.	42,775	497,400	979,000	4,329,000	1,169,000	3,000	—	—	—	1,166,000	1,152,000	26.97	26,736	0	
232 La Crosse, Wis.	42,707	515,000	1,472,500	345,000	2,300,500	73,000	N	N	100	2,227,500	1,955,500	45.86	3,000	100	
233 Jamestown, N. Y.	42,638	483,000	Not Reporting	—	—	—	—	—	—	—	—	—	—	—	
234 Joliet, Ill.	42,365	518,750	541,250	170,500	1,800,500	N	N	N	N	1,800,500	1,630,000	38.97	N	N	
235 Pittsburgh, Mass. ⁷⁴	41,824	1,088,750	Not Reporting	—	—	—	—	—	—	—	—	—	—	—	
236 Chicopee, Mass.	41,664	2,069,000	2,380,500	1,031,000	5,480,500	5,000	N	N	100	5,475,500	4,449,500	106.90	N	N	
237 Bloomfield, N. J.	41,623	41,572	368,100	487,000	1,257,000	2,112,100	82,065	28	N	72	2,030,035	831,730	20.00	104,641	100
238 Anderson, Ind.	41,572	576,000	Not Reporting	—	—	—	—	—	—	—	—	—	—	—	
239 Council Bluffs, Iowa	41,439	1,165,000	475,000	109,000	1,749,000	724,772	8	92	N	881,728	21.59	N	N	N	
240 Chealsea, Mass.	41,259	1,905,400	202,500	2,107,900	449,517	100	N	N	N	1,749,000	1,640,000	40.36	35,036	0	
241 Perth Amboy, N. J. ⁷⁶	41,242	8,257,500	1,184,000	1,672,000	11,113,500	559,446	23	46	31	10,554,054	9,056,054	219.58	N	N	
242 Salem, Mass. ⁷⁵	41,213	1,204,950	500,500	80,000	1,335,450	N	N	N	N	1,335,450	1,235,450	30.46	N	N	
243 Sioux Falls, S. Dak.	40,832	576,000	1,030,500	1,027,000	1,606,500	1,027,000	N	N	N	881,728	881,728	21.59	N	N	
244 Sheboygan, Wis.	40,638	3,313,000	991,800	22,386	4,622,800	318,000	65	35	N	4,600,414	4,282,414	105.80	120,950	100	
245 Poughkeepsie, N. Y.	40,478	588,000	182,000	1,020,000	N	N	N	N	N	1,020,000	838,000	20.71	111,051	0	
246 Quincy, Ill. ⁷⁷	40,469	250,000	1,260,000	1,083,000	5,630,050	115,048	—	61	5,515,002	4,501,976	111,25	9,000	100		
247 Portsmouth, Ohio ⁷⁸	40,466	3,287,050	6,426,000	1,019,000	11,910,016	386,742	54	44	2	11,523,274	10,511,598	260.66	N	N	
248 White Plains, N. Y.	40,327	4,465,016	Not Reporting	301,000	N	332,000	332,000	332,000	13,728	100	N	318,272	318,272	N	N
249 Waltham, Mass.	40,020	31,000	Not Reporting	—	—	—	—	—	—	—	—	—	—	—	
250 Arlington, Mass.	40,013	31,000	Not Reporting	301,000	N	332,000	332,000	332,000	13,728	100	N	318,272	318,272	N	N

⁷³Wichita Falls. Utility includes city's share (\$3,092,000) of Wichita County water bonds not self-supporting.

⁷⁴Williamsport, Easton. Debt as of January 5, 1942.

⁷⁵Dubuque. General debt includes \$161,000 dock bonds not self-supporting.

⁷⁶Perth Amboy. Utility debt includes \$150,000 light and power bonds not self-supporting.

⁷⁷Quincy. Debt as of February 1, 1941. Public utility not self-supporting.

⁷⁸Portsmouth, Kearny, Tucson. Utility debt is only partially self-supporting.

	GROSS BONDED DEBT						SINKING FUNDS			NET BONDED DEBT			GROSS ASSESSMENTS		
	1940			General Improvement			Gen'l Improvement			Public Utilities (per cent)			Per Capita		
	General Schools	Public Schools	Public Utility	Total	Total	Total	Gen'l Improvement	Public School	Public Utility (per cent)	Total	Excluding Utilities	Utilities	Total	Per Cent Gen'l City Obligation	
251 Norwalk, Conn. ³⁴	39,849	3,779,000	125,877	772,000	4,676,877	120,548	—	—	—	4,556,329	3,784,329	94.97	N	N	
252 Montclair, N. J.	39,807	819,000	1,04,000	N	1,923,000	552,827	38	62	N	1,370,173	1,370,173	34.69	121,500	100	
253 East Cleveland, Ohio ³⁵	39,495	681,000	30,000	1,228,000	12,442	100	N	N	1,215,558	30.02	—	N	N		
254 Meriden, Conn.	39,494	2,530,000	1,304,000	2,705,000	6,339,000	961,854	54	N	5,577,146	83.94	N	N	N		
255 Cumberland, Md. ³⁶	39,483	—	—	—	—	—	—	—	—	—	—	—	—	—	
256 Kearny, N. J. ³⁷	39,467	5,038,340	1,814,000	4,673,000	11,525,340	208,000	100	N	N	11,317,340	6,644,340	168.35	N	N	
257 West New York, N. J.	39,439	995,500	563,000	N	1,258,500	119,207	68	32	N	1,439,293	1,439,293	36.65	N	N	
258 Laredo, Tex. ³⁸	39,274	454,000	250,000	463,000	1,167,000	13,151	N	N	1,153,849	704,000	18.01	N	N		
259 Oskosh, Wis.	39,089	283,850	1,383,000	475,000	2,141,850	N	N	N	2,141,850	1,666,850	42.81	N	N		
260 Alhambra, Calif.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
261 Lewiston, Me.	38,598	583,000	385,000	349,000	1,317,000	N	N	N	1,317,000	968,000	25.08	N	N		
262 High Point, N. C. ³⁹	38,495	4,932,794	1,839,791	2,472,613	9,245,198	230,147	54	22	24	9,015,051	5,98,824	171.42	1,047,203	100	
263 Elgin, Ill.	38,333	870,000	480,000	131,000	1,481,000	69,994	71	N	29	1,411,006	1,301,129	33.92	172,083	0	
264 Norristown, Pa.	38,181	540,000	1,425,000	N	1,965,000	361,421	15	85	N	1,603,579	1,603,579	41.99	N	N	
265 Hazleton, Pa.	38,009	1,515,000	1,252,000	N	2,767,000	213,850	13	87	N	2,553,150	2,553,150	67.17	—	—	
266 Steubenville, Ohio	37,651	571,710	681,750	20,000	1,273,460	46,020	—	—	—	1,227,440	1,207,440	32.07	569,940	100	
267 Zanesville, Ohio	37,500	Not Reporting	—	—	—	—	—	—	—	—	—	—	—	—	
268 Plainfield, N. J.	37,469	2,602,000	1,994,300	N	4,096,300	107,344	—	—	N	3,988,956	3,988,956	106.46	10,062	0	
269 Pensacola, Fla.	37,449	—	—	—	—	—	—	—	—	—	—	—	—	—	
270 Taunton, Mass.	37,395	—	—	—	—	—	—	—	—	—	—	—	—	—	
271 Mansfield, Ohio	37,154	Not Reporting	—	—	—	—	—	—	—	—	—	—	—	—	
272 Joplin, Mo.	37,144	338,000	668,000	N	1,006,000	177,342	67	33	N	828,658	828,658	22.31	N	N	
273 Butte, Mont.	37,081	883,000	556,677	N	1,439,677	102,941	66	34	N	1,336,736	1,336,736	36.05	245,013	0	
274 Newport News, Va.	37,067	Not Reporting	931,000	56,500	2,821,000	1,507	100	N	N	2,819,493	2,762,993	74.73	134,000	—	
275 Gadsden, Ala. ⁴⁰	36,975	1,833,500	—	—	—	—	—	—	—	—	—	—	—	—	
276 Danville, Ill.	36,919	102,000	449,300	N	551,300	86	N	N	N	551,300	551,300	14.93	62,477	0	
277 Tucson, Ariz. ⁴¹	36,818	1,196,500	1,048,800	801,500	3,046,800	682,625	N	14	N	2,364,175	1,562,675	42.44	756,262	100	
278 Colorado Springs, Colo.	36,789	331,000	537,000	1,362,000	2,230,000	95,810	N	100	100	2,134,190	868,000	23.59	15,000	100	
279 Orlando, Fla.	36,736	3,801,500	1,019,000	1,225,000	6,045,500	946,528	22	14	64	5,098,972	4,480,581	121.97	—	—	
280 Fort Smith, Ark.	36,584	84,500	744,100	1,197,000	2,025,600	N	N	N	N	2,025,600	828,600	22.65	—	—	
281 West Allis, Wis. ³⁴	36,364	1,272,000	1,187,000	222,000	2,681,000	N	N	N	N	2,681,000	2,459,000	67.62	394,374	0	
282 Alameda, Calif.	36,236	Not Reporting	927,000	171,500	3,610,567	50,885	N	N	100	3,559,682	3,439,067	96.19	120,615	100	
283 Auburn, N. Y.	35,753	2,512,067	—	—	—	—	—	—	—	—	—	—	—	—	

³⁴High Point. General debt includes \$50,000 bonds of independent library district.

³⁵Cumberland. School debt issued by county—amount shown is city's pro rata share.

³⁶Laredo, Albuquerque, University City. Debt as of June 30, 1941.

³⁷Gadsden, Meridian. Debt as of September 30, 1941.

³⁸General debt includes \$50,000 bonds of independent library district.

³⁹\$121,000 school debt although these are also backed by full faith and credit of the city.

	GROSS BONDED DEBT						SINKING FUNDS			NET BONDED DEBT			GROSS SPECIAL ASSESSMENTS	
	Gen'l Improvement			Public Schools		Public Utility	Total	Gen'l Imprvmt		Public Utilty		Per Capita Utilities	Excluding Utilities	Per Cent Gen'l City Obligation
	1940	Census					Total	(per cent)	N	(per cent)	N	Total		
284 Orange, N. J. ^{sa}	35,717	2,813,000	1,176,500	185,000	4,174,500	266,212	49	51	N	3,908,288	3,723,288	104,24	N	N
285 Meridian, Miss. ^{sa}	35,481	2,169,768	816,211	414,000	3,359,979	3,252	87	13	N	3,356,727	2,982,727	84,07	169,553	100
286 Albuquerque, N. Mex. ^{sa}	35,449	1,637,000	645,000	789,000	3,071,000	418,119	94	6	N	2,652,881	1,883,881	52,58	517,500	0
287 Watertown, Mass. ^{sa}	35,427	646,000	242,000	890,000	1,126,000	34,553	88	12	N	890,000	888,000	25,07	N	N
288 Richmond, Ind.	35,147	536,000	590,000	N	1,932,962	N	N	N	1,091,447	1,091,447	31,05	125,175	0	
289 Superior, Wis.	35,136	637,295	1,295,667	N	Not Reporting					1,932,962	1,932,962	55,01	N	N
290 Santa Barbara, Calif.	34,958													
291 Greenville, S. C. ^{sa}	34,734	1,242,500	524,700	4,585,000	6,352,200	375,229	38	2	60	5,976,971	1,615,371	46,51	33,000	0
292 Baton Rouge, La.	34,719	153,000	1,223,000	492,480	N	N	N	N	N	1,868,480	1,376,000	39,66	N	N
293 Riverside, Calif.	34,696	687,100	510,000	286,000	1,483,100	N	N	N	N	1,483,100	1,197,100	34,59	113,992	0
294 Moline, Ill. ^{sa}	34,405				Not Reporting									
295 Revere, Mass.														
296 Burbank, Calif. ^{er}	34,337	236,925	2,163,000	519,000	2,918,925	N	N	N	N	2,918,925	2,399,925	69,89	N	N
297 Waukegan, Ill.	34,241				Not Reporting									
298 Rome, N. Y.	34,214	482,855	607,770	100,000	1,190,625	179,011	95	5	N	1,011,614	911,614	26,80	N	N
299 Norwood, Ohio ^{sa}	34,010	361,500	393,000	294,000	1,048,500	42,949	62	N	38	1,005,551	727,678	21,53	29,000	100
300 Kokomo, Ind.	33,795				Not Reporting									
301 West Hartford, Conn. ^{sa}	33,776	678,000	1,533,000	N	2,211,000	418,136	22	78	N	1,722,864	1,292,864	53,08	N	N
302 Paducah, Ky.	33,765	1,524,500	44,000	2,171,000	3,739,500	130,197	—	—	N	3,699,303	1,467,477	43,46	—	N
303 West Palm Beach, Fla. ^{sa}	33,693	1,642,125	784,730	12,426,855	359,748	89	11	N	12,067,107	12,067,107	358,15	N	N	
304 Easton, Pa. ^{sa}	33,589	2,431,800	3,134,000	3,387,000	7,132,800	1,058,806	48	52	N	6,073,994	2,686,994	80,00	N	N
305 Alexandria, Va.	33,523			Not Reporting										
306 Elkhart, Ind.	33,434	29,000	410,900	1,054,000	1,493,900	75,831	1	N	99	1,418,069	439,079	13,13	N	N
307 Wilmington, N. C.	33,407			Not Reporting										
308 Watertown, N. Y.	33,385	1,853,672	299,000	458,000	3,110,672	295,434	60	40	N	2,815,238	2,357,238	70,61	N	N
309 Amsterdam, N. Y.	33,329	918,400	1,587,000	2,154,400	79,000	68,825	N	40	60	2,515,575	2,478,202	74,36	N	N
310 New Brunswick, N. J.	33,180	2,508,000	1,061,000	926,000	4,495,000	N	N	N	N	4,495,000	3,569,000	107,56	N	N
311 University City, Mo. ^{sa}	33,023	1,819,000	1,345,200	N	3,164,200	N	N	N	N	3,164,200	3,164,200	95,82	N	N
312 Nashua, N. H.	32,927	956,000	357,000	N	1,343,000	41,264	—	—	N	1,301,736	39,53	—	N	N
313 Bloomington, Ill.	32,868	827,298	166,000	15,000	1,008,298	206,170	100	N	N	802,128	787,128	24,03	255,689	100
314 Port Huron, Mich.	32,759	375,500	2,027,000	4,169,500	33,006	100	N	N	N	4,136,494	2,109,494	64,41	N	N
315 Danville, Va.	32,749	1,767,000												

^{ea}Orange. Utility debt includes \$80,000 light and power debt not self-supporting;
^{sa}Greenville. General debt includes the following revenue bonds: \$33,500 swimming pool, \$39,000 stadium, and \$11,500 community center.

^{er}Burbank. Does not include city's share of metropolitan water debt (\$1,253,800) or flood control debt (\$283,350).
^{ss}West Hartford. Debt as of February 28, 1942.
^{so}West Palm Beach. Winter population estimated at about double the 1940 census figure.

1940 Census	GROSS BONDED DEBT				SINKING FUNDS Gen'l In- prove- ment				NET BONDED DEBT				GROSS SPECIAL ASSESSMENTS Per Cent Gen'l City Obligation	
	General Improve- ment	Public Schools	Public Utility	Total	Total	Public Util- ity (per cent)	Public School (per cent)	Total	Excluding Utilities	Per Capita Utilities	Total			
316 Fargo, N. Dak.	32,580	2,025,000	1,170,000	5,814,000	N	N	N	5,814,000	3,195,000	98.34	N	N		
317 Hagerstown, Md. ³⁰	32,491	2,025,000	2,619,000	Not Reporting	4,427,000	1,134,910	75	23	2	3,292,090	1,956,423	60.67	N	
318 Muskego, Okla.	32,332	2,400,000	668,000	1,359,000	491,173	—	—	3,165,827	2,485,827	77.28	N	N		
319 Spartanburg, S. C.	32,249	2,031,000	946,000	3,657,000	689,000	—	—	—	—	—	—	—		
320 East Providence, R. I. ³¹	32,165	2,031,000	947,000	3,031,000	689,000	—	—	—	—	—	—	—		
321 Santa Ana, Calif. ³²	31,921	347,425	1,391,000	77,755	1,816,180	65,257	59	17	41	1,750,923	1,700,345	53.26	—	
322 Newburgh, N. Y.	31,883	930,037	1,502,968	437,231	2,870,236	29,262	83	—	2,840,974	2,403,743	75.39	2,000	100	
323 Lubbock, Tex.	31,853	Not Reporting	—	—	—	—	—	—	—	—	—	—	—	
324 Ottumwa, Iowa	31,570	Not Reporting	89,000	1,147,500	59,611	98	2	N	1,087,889	998,889	31.72	12,000	100	
325 Newark, Ohio	31,487	394,500	—	—	—	—	—	—	—	—	—	—	—	
326 Alton, Ill.	31,255	Not Reporting	—	—	—	—	—	—	—	—	—	—	—	
327 Middlebury, Ohio	31,220	501,708	761,000	16,000	1,278,708	3,936	100	N	1,274,772	1,258,772	40.32	N	N	
328 Salem, Ore. ³³	30,908	808,500	483,000	2,145,000	3,436,500	148,152	N	100	3,288,348	1,291,500	41.79	279,107	100	
329 Marion, Ohio	30,817	Not Reporting	—	—	—	—	—	—	—	—	—	—	—	
330 Eau Claire, Wis.	30,745	515,000	200,000	231,000	946,000	N	N	N	946,000	715,000	23.26	N	N	
331 Newport, Ky.	30,631	2,032,000	509,500	297,000	2,838,500	75,728	43	32	25	2,762,772	2,484,905	81.12	1,000	100
332 Petersburgh, Va.	30,631	4,165,500	990,000	530,000	5,155,500	1,910,084	—	—	—	3,245,416	105.95	N	N	
333 Wyandotte, Mich.	30,618	547,257	461,000	532,919	1,541,176	863,762	45	35	20	677,414	319,288	10.43	194,928	100
334 Clarksburg, W. Va.	30,579	Not Reporting	—	—	—	—	—	—	—	—	—	—	—	
335 Newport, R. I.	30,532	1,737,000	659,000	3,026,000	5,422,000	243,295	61	39	N	5,178,705	2,152,705	70.51	N	N
336 New London, Conn. ³⁴	30,456	4,024,000	405,000	5,369,000	5,369,000	354,140	—	81	5,014,860	4,163,111	143.26	N	N	
337 Owensboro, Ky. ³⁵	30,245	2,029,000	359,000	1,430,000	2,998,000	N	—	—	5,298,000	1,568,000	51.84	—	—	
338 Everett, Wash.	30,224	711,000	267,000	1,535,000	2,513,000	259,979	36	14	50	2,253,021	857,062	28.36	204,309	0
339 Bristol, Conn.	30,167	Not Reporting	—	—	—	—	—	—	—	—	—	—	—	
340 Ingewood, Calif. ³⁶	30,114	35,000	545,000	242,500	822,500	35,525	26	N	74	786,975	570,893	18.96	513,000	0
341 Parkersburg, W. Va.	30,103	Not Reporting	—	—	—	—	—	—	—	—	—	—	—	
342 West Haven, Conn.	30,021	Not Reporting	—	—	—	—	—	—	—	—	—	—	—	
343 Hutchinson, Kans.	30,013	1,019,175	342,800	N	1,361,975	N	N	N	N	1,361,975	1,361,975	45.38	542,140	100

³⁰Hagerstown. Utility debt includes \$2,327,000 water bonds not self-supporting.

³¹East Providence. Debt as of October 11, 1941.

³²Santa Ana. Does not include city's share of metropolitan water bonds (\$2,429,669). School debt shown is city's share of Marion County School debt.

³³Salem. Sanitation district bonds (\$284,400).

³⁴New London. Debt as of October 1, 1941. School sinking fund included in general.

³⁵Owensboro. Does not include \$150,000 county hospital bonds, half of which are retired by the city.

³⁶Ingewood. Does not include city's share of flood control bonds (\$197,200) nor sanitation district bonds (\$284,400).

The Nation's Citizenship Day

In thousands of American communities, great and small, "I Am an American Day" was a day of dramatic, colorful, inspiring ceremony.

By JEROME MAHLBERG
University of Wisconsin

IT IS hardly possible to describe adequately the widespread scope and dynamic brilliance which characterized this year's "I Am an American Day" celebrations held May 17 throughout the length and breadth of the nation. In a very real sense the whole nation participated, from small family groups around their radios to the unprecedented gathering of an estimated 1,250,000 persons in Central Park of New York City.

There was heartening truth in Mayor LaGuardia's prediction when he said: "New York's 'I Am an American Day' celebration and the thousands of other great rallies throughout the nation will undoubtedly give Hitler, Mussolini, and Hirohito something to think about. They will be forced to face the realization that they are up against something unconquerable, something they can't lick, and something they can't understand—the united will of free men to maintain their freedom."

In every major city in the country there was renewed evidence of the significance of the idea of emphasizing each year the importance of the occasion when our sons and daughters reach the age of twenty-one and become our partners in the guiding and protecting of America. Indeed, this day has become a vital, life-giving event of our democracy, acknowledging the important place of youth in this great country.

In many counties of Wisconsin, and of the nation, the ceremony was preceded by an educational program to

enable youth to understand better the new responsibilities which they were about to assume. The nation-wide interest, so generally expressed, certainly provides an unusual basis for the development of a most significant educational program—one which should not only aid the war effort, but be of far-reaching help to the great postwar tasks which lie ahead.

With its traditional enthusiasm Manitowoc County, Wisconsin, where the first "Citizenship Day" program set the pattern for the nation three years ago, sponsored another stirring patriotic celebration. Highlight of the occasion was the presence of representative youth now serving the nation—in the Marines, the Army, the Navy, and the air force. Indicative of their eagerness to carry on the leadership tradition established by Manitowoc County's youth, Robert Suhr of Two Rivers, newly elected chairman of the 1942 new voters group and their spokesman, declared: "It is our aim to make Manitowoc County the citadel of patriotic citizenship."

In Milwaukee 20,000 persons gathered and expressed their patriotism and faith in America by a mass recital of the "American's Creed." The theme of the celebration was expressed by Lieutenant Carl F. Zeidler, Milwaukee's mayor who is now on leave to do his bit in the Navy. He said: "American citizenship cannot be bought, sold, or exchanged. To those who have it, it is priceless. To those who do not have it, it represents Utopia."

Like many other small communities

all over the nation, DePere, Wisconsin, staged a stirring parade of home defense units. More than a thousand marchers filed down the streets and thousands participated in the patriotic rallies held in the community high schools.

The spirit of many such small communities was aptly expressed by Robert W. Ostrander, superintendent of schools of Lancaster County, Wisconsin, when he remarked: "There are no funds for a county-wide celebration, and since tire saving is on everybody's mind, probably local observance would, after all, be the most American way of celebrating. But no community is too small to make this 'I Am an American Day' a very special occasion this year."

Chicago Celebrates

In appreciation for the blessings America has given them, more than half a million Chicagoans of foreign descent reaffirmed their loyalty to the United States on "I Am an American Day" by participating in a series of patriotic programs throughout the city. They gathered in city parks, schools, and auditoriums. Many of the racial groups—Norwegians, Lithuanians, and Hungarians—held separate meetings. Others joined in celebrations sponsored by religious, civic, and veterans bodies.

As if to signify the unconquerable strength and spirit of a free people, the largest crowd ever to assemble at a single point anywhere in the world gathered in New York City and repeated the pledge offered to them by Justice Hugo L. Black of the United States Supreme Court:

I pledge allegiance to the flag of the United States, and to the Republic for which it stands, one nation indivisible, with liberty and justice to all.

Fresh from their heroic deeds off Bataan peninsula, Lieutenant John D. Bulkeley and Ensign Anthony Akers

brought the nations a promise of victory. Governor Lehman and Justice Black spoke on behalf of the home front. Special honor and recognition were extended to the 46,000 new voters who had been invited to attend the inspiring ceremonies.

An idol of the nation's colored youth, Private Joe Louis, spoke simply and sincerely: "I am glad I am an American," he said. "I do hope that after all the fire is out we will celebrate this day all over the world."

France Speaks

A voice from the enslaved and depressed people of Europe spoke to the vast crowd. General Charles de Gaulle, leader of the Free French, spoke by radio from London. He told the gathering that millions of Frenchmen were placing their hopes of freedom in the effort of the United States. It was a stirring challenge offered to a free people who had gathered to express their appreciation for the blessings of freedom and to dedicate themselves to its preservation and extension everywhere in the world.

Thus, in thousands of American communities, great and small, "I Am an American Day" was a day of dramatic, colorful, inspiring ceremony. Each year an estimated 2,500,000 young men and women reach the age of twenty-one and share fully the blessings and responsibilities of American citizenship. Hence, Citizenship Day should each year have increasing significance, and to an increasing extent the event should be a fitting climax to an educational program—one of help to old voters as well as to the new voters.

It is a challenge to educators of America to carry out the implied responsibility expressed as early as 1787—the responsibility of training our citizens for their proper place in the electorate.

Contributors in Review

THE FOUR authors of *We Can't All Shoot But*—**Albert Gailord Hart**, who prepared the manuscript, **C. Arnold Anderson**, **Bryce Ryan**, and **W. H. Stacy**—are all teaching at Iowa State College where they have taken an active part in organization for civilian defense. Dr. Hart, formerly at the University of Chicago, was director of research for the Committee of Debt Adjustment of the Twentieth Century Fund in 1937-38. He is author of *Debts and Recovery* (1938), *Economic Policy for the Rearmament Period* (1940), and co-author of *Paying for Defense* (1941). Dr. Anderson is a sociologist at Iowa State, teaching formerly at the University of Minnesota, and Harvard and Rutgers Universities. He has published numerous articles in sociology journals and is co-author, with Dr. Ryan, of *War Came to the Iowa Community*. Dr. Ryan is also a sociologist. He has been a social worker in Austin, Texas, and research supervisor in WPA in Washington, D. C. Dr. Stacy has been interested in extension work in rural organization since 1922. He is author of *Integration of Adult Education*.

AN ACTIVE leader in the first county-wide program that set the pattern of "I Am an American Day" celebrations, **Jerome Mahlberg** (*The Nation's Citizenship Day*) was president of Manitowoc County (Wisconsin) New Voters of 1939. He had been out of school for several years and had started to work his way up in a small bank. His thrilling experience in organizing the new voters of his county and in helping them develop an outstanding program of effective civic betterment, led him to see the vast opportunities that public administration offers today. He determined to prepare himself for this field of service and has completed two years at the University of Wisconsin where he is recognized as an outstanding student.

THE MONTH of June brings us, as in recent years, **Rosina Mohaupt's Bonded Debt of U. S. Cities**. In addition to titles we have listed formerly, Miss Mohaupt, statistician for the Detroit Bureau of Governmental Research, has a new publication to her credit: *Cost of Living Salary Plans for Municipal Employees*, with J. M. Leonard as co-author.

THIRTY years' experience in governmental research may be chalked up to **C. E. Rightor** (*State and Local Government After the War*) in Dayton, Detroit, and elsewhere, including the Division of State and Local Government of the U. S. Bureau of the Census, where he is specialist on city statistics. A frequent contributor to governmental literature, Mr. Rightor was chosen to represent the United States at the Second Inter-American Congress of Municipalities at Santiago de Chile last fall. **Hugh D. Ingersoll** has collaborated with Mr. Rightor in the past. A "Syracuse boy," meaning that he attended the graduate course in public administration in the Maxwell School of Citizenship at Syracuse University, Mr. Ingersoll has been with the Division of State and Local Government for the past two and a half years. This post he left late in May to become a private in the U. S. Army. He has prepared several articles on the subject of state aid.

AFTER receiving graduate degrees in political science and law from Western Reserve University, **George A. Warp** (*Can the 'King' Do No Wrong?*) taught
(Continued on Page 339)

On the Local Front

Trailer—modern covered wagon—houses industrial workers; recreation at prices to fit soldiers' and sailors' pocketbooks.

Prepared by the Office of Defense Health and Welfare Services
Federal Security Administrator Paul V. McNutt, Director

ZILPHA C. FRANKLIN, Editor

TODAY, as America fights to retain the great country won in pioneer days, covered wagons still move on—covered wagons propelled by motors.

The 1942 brand of American is fighting, not Indians, but a more ruthless would-be invader. Thousands of modern Americans are flocking to defense plants to turn out weapons to repel the enemy.

Faced with housing shortages everywhere the defense worker and his family make the covered wagon—now called a trailer—home, as did the winners of the west.

Trailer towns have sprung up overnight, making urgent demands on communities for recreation, schools, hospitals, sanitary, and other emergency facilities. Into the Recreation Section of the Office of Defense Health and Welfare Services of the Federal Security Agency have come many reports telling how situations are being met.

In **Erie, Pennsylvania**, a camp of 200 trailers is located across from the entrance to the General Electric plant, about two miles from the center of town. The camp has two permanent buildings with showers, lavatories, and laundries. The manager of the trailer camp, anxious to provide for social as well as shelter needs, last summer borrowed playground apparatus and made a playground for the children. This summer he is planning two playgrounds, closer to the mothers and within sight of the two laundry units in the utilities building.

Nearby Erie and the beautiful lake-park out on the point provide recreational facilities for the adults.

In **Nashville, Tennessee**, the trailer housing unit for defense workers at the Vultee Aircraft Corporation is located three-quarters of a mile outside the city limits. On April 1 there were 300 trailers, each accommodating a family of two adults and two children.

A grade school is located three-quarters of a mile from the camp and a high school is three miles away.

There is space available for tennis courts, badminton, croquet, and horse-shoes. Nearby land is suitable for the development of other recreational facilities.

A trailer camp of over 100 has been established at **Wilmington, Illinois**, on Island Park and has the supervision of city officials under a zoning ordinance. The city furnishes electricity for a nominal fee. There is space for family picnics and the children wade and swim in the river nearby.

The City Council of **Wahoo, Nebraska**, has established a trailer camp on the county fair grounds at the edge of the town, and trailers are moving in rapidly. The ground is well lighted and is policed. The Council has made available a large, centrally located building with a concrete floor and sanitary facilities. Group gatherings, crafts, and other social activities are held there.

In **Ravenna, Ohio**, there is a trailer-camp of 237 units. In addition a new trailer park with 150 home units has

been proposed by the Farm Security Administration at Clingman Field on the Ravenna-Newton Falls Road. The USO-YWCA program at **Newton Falls** includes the trailer camp residents.

The city of **Burlington, Iowa**, and the town of **West Burlington** have passed model trailer ordinances. Under prevailing conditions, however, these ordinances are not easily enforced. City leaders there say it would be a great help if property owners where trailers are admitted would keep a register of the occupants containing the former residence of the occupants, present employment, marital status, and number of children.

At **Charlestown, Indiana**, it is estimated that about 1,800 people are living in trailers. The County Board of Education has applied for a new building as a defense project. Some children cannot be admitted to school because of overcrowded conditions. There are 536 trailers within the city limits of Charlestown with a total trailer population of 1,626 of whom 219 are under fifteen.

The local residents, in planning for a Defense Recreation Committee, expressed a hope that the "trailerites" could be brought into the picture and suggested that trailer camps be called subdivisions of Charlestown rather than trailer camps.

Representatives of the trailer camps expressed the opinion that each trailer camp subdivision should be represented on a community council.

Play schools for the children and community-wide activities for families in the evening have been set up.

The Episcopal Church through its missionary fund has assigned a worker to Charlestown although there is no church of that denomination in the community. This worker has been visiting among the trailer families and

has promised a building, forty by eighty, for services and recreational activities. The Lions Club has purchased a downtown piece of property it is ready to lease to the church at a dollar per year.

The Adult Education Division of Indiana University has promised speakers and entertainers for out-of-door meetings this summer.

Alabama Cities Act

In **Sylacauga, Alabama**, the City Council has set apart definite areas for trailer camps. There are now two trailer camps, each accommodating 100 trailers in town, and one five miles away. A full-time recreation director, under the Park and Recreation Board, works with the management of the trailer camps in providing suitable recreational activities.

Three clubs, consisting of girls of from twelve to fourteen years of age, have been formed from the trailer camps. There are twenty-five girls in each group. Meetings are held in the new federal building which is operated by the city with WPA assistance.

Forty-eight women from the trailer camps volunteered their services as hostesses in the building for the first week.

In a community in the same state—**Huntsville, Alabama**—there are eight privately owned trailer camps, one government-owned, and two more being constructed.

The Health Department conducted a trailer-to-trailer survey to ascertain the number of individuals occupying the trailers; the number of children, ages, and school status; the health of the people and sanitary conditions in the trailers.

Schools became so crowded some of the boys and girls ceased attending. Juvenile delinquency increased, especial-

ly in congested West Huntsville where there are few recreational facilities.

Despite an excellent county-wide WPA recreation program, there is still a need for urban recreation centers, especially for boys in the Huntsville area.

A women's social club has been formed at the Farm Security Administration trailer camp. The first monthly meeting was held in a recreational room belonging to the Merrimack Textile Mill. A local resident gave a talk on present conditions and what women can do to help solve the problems. Huntsville people furnished the entertainment. The club is under the supervision of the WPA recreational director.

Using the community hall as a dining room women in one of the privately owned trailer camps entertain visiting soldiers each Sunday at dinner.

Many suggestions for the absorption of the trailer residents into the normal life of the community are being put into effect. Radio publicity with special emphasis upon the duty of the old-time residents toward their new neighbors has been featured. One of the largest trailers at the Farm Security Administration Camp was made available for a recreation center and was staffed with a full-time WPA director.

A library was established in the recreation trailer. A committee of ten women has charge. Two first-aid classes have been started. Two "covered dish luncheons" and an evening party for adults were held.

A Trailer Council was organized. Thirty women met in one of the utility houses and organized the council which announced as its main objective the raising of money to equip a playground.

Childersburg, Alabama, is a town of 550 normal population which leaped to more than 6,000 in nine months because of the influx of workers at the powder

plant of the Dupont-Alabama Ordnance Works. The plant employs some 23,000 workers, 70 per cent of whom pass through the streets of Childersburg daily.

The streets are clay and have been cut into deep holes. Boots are the popular footgear for men and women. Places of amusement are crowded. Childersburg looks like a boom town of the gold rush era.

Many live in trailers.

The enrollment of the well equipped consolidated school has increased 250 per cent. The gymnasium was divided into classrooms.

The need for all forms of wholesome amusement is obvious.

On Tuesdays and Thursdays WPA conducts a family life education group in the Methodist Church which is well attended. Women from the trailer groups have assisted in the nursery school, bought linoleum for the lunch room and play room.

A new federal recreation room was dedicated February 11, and is being used extensively.

Recreation Plans for Soldiers and Sailors

Railroad officials, theatre and baseball managements, and directors of recreation centers throughout the nation are combining their efforts to make life more pleasant for the men of the armed forces and reduce prices to fit their pocketbooks. Federal Security Administrator Paul V. McNutt, Director of Defense Health and Welfare Services, has announced.

The Recreation Section of the Office of Defense Health and Welfare Services, Mr. McNutt explained, is responsible for working with community officials to help them solve emergency problems of providing wholesome recreation for members of the armed forces stationed

in nearby army and navy centers and for workers in war production plants.

Men in uniform who are on furlough may buy round-trip railroad tickets at a special rate of one and one-quarter cents per mile. "It was suggested to the railroads that this would be a helpful gesture and they agreed," explained Mr. McNutt. "The railroads voluntarily filed a tariff with the Interstate Commerce Commission, requesting approval for this special discount."

Baseball, favorite sport of many service men, will be available gratis in numerous cities during the coming season. More than 600,000 members of the armed forces are expected as guests in the three major league parks of New York and Brooklyn alone. J. G. Taylor Spink, publisher of *The Sporting News*, is sending out thousands of copies of his publication to army camps and recreational centers throughout the nation.

Theatre managements are making generous contributions to the entertainment of soldiers, sailors, and marines. Men in uniform are admitted to motion picture theatres at reduced prices in virtually all cities.

Boston's Committee on Entertainment has arranged many theatre par-

ties for the men of the armed forces. The Shubert interests and members of the casts put on special matinees for service men at the Wilbur and Plymouth Theatres.

The Syracuse Defense Council has made arrangements with fifteen local hotels to cut their rates to service men in half.

President Roosevelt has turned over his private reception room in the Washington Union Station for the use of soldiers, sailors, and marines. Heretofore the President greeted distinguished visitors in this room and used it himself when leaving or entering Washington.

Troops passing through Eugene, Oregon, know they have struck a "good" town. The program for hospitality to troops in transit is jointly sponsored by the Eugene Chamber of Commerce, the City Recreation Commission, and the county authorities. In a recent two-week period 3,000 men stopped overnight or longer. On one week-end, 859 enlisted men and 30 officers were provided with sleeping quarters and entertained. Dances, home hospitality, free motion picture tickets, and sports were provided. The Elks Club in Eugene holds open house at all times.

CONTRIBUTORS IN REVIEW

(Continued from Page 335)

for a time at the University of Minnesota, then joined the staff of the Bureau of Public Administration at the University of Virginia. His fields of special competence are public administration and public law. He has written several treatises, including *Municipal Tort Liability in Virginia*, published last year by the University of Virginia's Bureau of Public Administration, and has also contributed numerous articles on these subjects to various publications.

— Buy United States War Bonds and Stamps —

The Researcher's Digest: June

Asking the man in the street; Detroit harvests reports; finance in Michigan; administration in Alabama; private life of a research bureau.

A NEW idea in planning is embodied in *Urban Planning and Public Opinion*, subtitled A Pilot Study, by the Bureau of Urban Research of Princeton University. Using that useful—and too seldom used—social research technique, the public opinion poll, the Bureau asked 246 people in a Middle Atlantic industrial town what kinds of major changes in their town they would approve. The results show that the man-in-the-street approves plenty. He's willing to fall in with drastic no-parking regulations, to clear up a bad traffic situation, and he says *sure*, he'd move away from his home if there were to be complete rebuilding for the good of the town.

To be sure, the surveyors found there are differences among people's willingness to uproot themselves for the sake of planning. The propertied, better educated aren't quite so willing to walk blocks from their parked cars to the business district. They aren't quite so ready to leave their homes while the neighborhood is being reconstructed. They are somewhat more attached to the *status quo*.

And further, the report relates that educated and uneducated alike were pretty hazy about what planning is, anyhow, and they didn't know whether or not their town had a planning commission, and even if it did, what in the world a planning commission would do. Education on local government, says the report, is the answer to that.

The study, it is clearly indicated, is intended merely as a guidepost and as an indication of the uses of the polling technique. Planners need public back-

ing as well as city councils. Why not find out what the people want before you try to give it to them? The public opinion poll, the report maintains, is the best way yet devised to do the finding out.

—and Cabbages and Kings

Busy as ever turning out research is the Detroit Bureau of Governmental Research. The newest harvest is a rich one. The Bureau has again brought up to date its classic *The Growth of a City Government*, first published in 1922 and revised several times since then. Detroit is the guinea pig for this tabulation and commentary upon how city services change qualitatively and quantitatively, and what happens to the financial situation in the meantime. The year 1824 is the starting point; the study runs right into 1942.

Detroit also contributes another discussion of *Cost-of-Living Salary Plans for Municipal Employees*, distinguished not only by the usual thoroughness of this Bureau's work, but also by a unique, chatty table of contents which describes each chapter in some detail. Included are the reasons for salary plans, analysis of the Dearborn and the St. Paul plans, as well as of other plans, criticism of the Detroit salary policy, a critique of cost-of-living indices, and an outline of the basic essentials of a cost-of-living plan.

The same Bureau also has a recent report on *Population Decentralization 1930-40 and Housing 1940—Greater Detroit Area*—a statistical study. Finally, mention should be made of a handsome double-page pictorial chart in the *Just A Minute* discussion of Detroit's wartime budget. This chart takes the

curse off pictorial charts by being emphatically large enough to see. The drawings are nice too.

All About Finance

Finance takes the spotlight in the two latest reports of the **Bureau of Government of the University of Michigan**. Robert S. Ford and Albert Waxman have written a 213-page book over the imprint of the Bureau on *Financing Government in Michigan*. This is a painstakingly assembled analysis of the considerable changes in governmental expenditures and financing since 1913, based upon a pioneering classification of expenditures and revenues.

State Supervision of Local Borrowing, also from the Michigan Bureau, is a study of the enormous amount of municipally defaulted debt during the depression. The aim of the Bureau was to study various systems whereby state control could help prevent future recurrence of such a situation. A debt limit linked to the level of municipal tax collections, the Bureau concludes, might be the advisable remedy. A statutory debt limit is advocated, with the total debt permissible in any county for all purposes linked to property tax collections for three prior years or to the property tax levy for the two preceding years.

How Alabama Grew

Along lines not dissimilar from the Detroit Bureau's *The Growth of a City*, is a study of state administrative growth: *The Growth of State Administration in Alabama*, by Roscoe C. Martin, published by the **Bureau of Public Administration of the University of Alabama**. Since 1820, the author finds, the state has passed through two "periods." At first it was concentrated on the protective functions of general government and the "police state." But in the past fifty years has come

the "service state," to Alabama as to the rest of the world. But the lateness of Alabama's development is noted, as well as the reasons for it, and its specific characteristics.

Those interested in the operation of the poll tax will find a dispassionate and statistically bulwarked examination of *The Electorate in an Alabama Community*, another recent study by the Bureau of Public Administration of the University of Alabama. "In 1939 and 1940, 718 persons registered. Almost half of these were twenty-one or twenty-two years old. All but four of them belonged to the white race." The study is by no means confined to this aspect of the electorate, but the quotation is, perhaps, one of the most striking.

For the Record

Research bureaus are forever—and rightly—reminding us that their work is not necessarily at its most impressive when confined between paper covers or set down in cold type or black print. Hence it is well, on occasion, to review the annual reports of the governmental research bureaus, for there is the only public record of those behind-the-scenes missionary jobs which the bureaus accomplish so competently. A case in point is the **Bureau of Municipal Research of Philadelphia**, which has just issued its *Service Report for 1941*. A seven-million-dollar saving of interest was made possible for the city of Philadelphia because it adopted three oft-repeated financial recommendations of the Bureau, one of them urged as long ago as 1921. Subjects on which the Bureau was active in gathering data included finance, water metering, street cleaning and refuse collection and disposal, civil service rules and several other aspects of the merit system, city charter subjects, parking and traffic.

Research Bureau Reports Received

Administration

The Growth of a City Government. By Lent D. Upson; charts by Robert D. Fleischer. Detroit Bureau of Governmental Research, April 1942. 28 pp. processed.

The Growth of State Administration in Alabama. By Roscoe C. Martin. Bureau of Public Administration, University of Alabama, University, 1942. 96 pp.

Assessment

Assessing As an Outstanding Economy and Public Administrative Issue in New York State. New York Citizens Bureau of Governmental Research, Albany, 1942. 24 pp.

The Assessment of Money, Notes, and Bonds in Missouri—1891 vs. 1939. St. Louis Governmental Research Institute, *Mind Your Business*, April 7, 1942. 7 pp.

Debt

Debt of the City of Boston. Boston Municipal Research Bureau, March 1942. 17 pp. mimeo.

State Supervision of Local Borrowing. Bureau of Government, University of Michigan, Ann Arbor, 1942. 41 pp.

Finance

Financing Government in Michigan. By Robert S. Ford and Albert Waxman. Bureau of Government, University of Michigan, Ann Arbor, 1942. 213 pp.

Pertinent Financial Data City of Baltimore As at January 1, 1942. Baltimore Commission on Governmental Efficiency and Economy, 1942. 15 pp.

Housing

Population Decentralization 1930-41 and Housing 1940—Greater Detroit

Area. Edited by Stuart E. Walker. Detroit Bureau of Governmental Research, April 1942. 8 pp. processed.

Planning

Urban Planning and Public Opinion: A Pilot Study. Bureau of Urban Research, Princeton University, Princeton, New Jersey. February 1942. 36 pp.

Police

The St. Louis Police Survey. St. Louis Governmental Research Institute, 1942. 133 pp.

Research Bureaus

Twenty-eighth Annual Report, Year Ended February 28, 1942. Toronto Bureau of Municipal Research, 1942. 12 pp.

Service Report for 1941. Philadelphia Bureau of Municipal Research, 1942. 6 pp.

Salaries

Cost of Living Salary Plans for Municipal Employees. By J. M. Leonard and Rosina Mohaupt. Detroit Bureau of Governmental Research, February 1942. 51 pp. mimeo.

Schools

Kansas City School Finances—A Review. Kansas City (Mo.) Civic Research Institute, February 1942. 40 pp. processed.

Taxation

Waiving Collections of Penalties on Delinquent Taxes. Schenectady (N. Y.) Bureau of Municipal Research, January 1942. 7 pp. mimeo.

Voting

The Electorate in an Alabama Community. By Charles W. Smith, Jr. Bureau of Public Administration, University of Alabama, University, 1942. 31 pp.

News in Review

City, State, Nation
Edited by H. M. Olmsted

New Jersey Commission on Constitutional Revision Reports

*Places Revised Document
Before Legislature*

THE Commission on Revision of the New Jersey constitution submitted its report and a revised constitution to the legislature on May 18. With this action the struggle for a modern constitution to replace New Jersey's 1844 model moved into a new phase. The report of the commission is remarkable both for its proposed constitution and for the novel method by which it hopes to secure the adoption of the constitution.

Repeated attempts to call a constitutional convention have been defeated because of the unwillingness of the Senate, representing counties rather than people, to risk being reformed or abolished. This has been regarded by many as an insuperable obstacle to a convention. On the other hand, the amending method, provided in article IX of the constitution, is no solution. The commission remarks: "The great number of interdependent changes which under this article would have to be submitted to the people separately should not be torn apart by piecemeal acceptance if we are to have a workable constitution."

The commission's plan is neither the amendment method nor the convention method as ordinarily understood. It suggests that the legislature, at the September primary, "request authority from the people to submit a revised constitution at the general election of

November 1942," and act in accordance with their verdict. It is "the unanimous opinion of the commission" that "the only feasible alternative to this method is a constitutional convention."

The legislature received and filed the constitution and adjourned to meet June 15. The adjournment is a tip-off to the people interested in constitutional revision that if they want action they must let the legislature know it in no uncertain terms.

The commission's plan may provide precedent for other states where legislatures are reluctant to throw constitutional revision in the lap of an uncontrolled convention. Actually, it embraces important elements of the convention method. The proposed constitution would be open to change by the legislature until September. It is to be presumed that a committee would receive proposals from interested citizens and perhaps hold hearings. Thus, the people would have practically the same opportunity for participation which a convention would offer, except that of selecting delegates. Furthermore, it is argued that a favorable vote on primary day would legally constitute the legislature as a convention and overcome the objection which was successfully raised in Indiana, where an attempt by the legislature to submit a revised constitution, without prior authorization, was enjoined.

Specific Changes

The commission disclaims that it produced "a model constitution"; it attempted rather to correct demonstrated defects in the working constitution of New Jersey. It therefore did an especially thorough job on the courts. "New Jersey has the most complicated scheme of courts existing in any English-speaking state." The commission

proposes to replace the present part-time Court of Errors and Appeals of sixteen members with a full-time seven-member Supreme Court. Furthermore, "a single statewide court with law and equity sections, for the trial of all civil and criminal cases, called the Superior Court, replaces nine different existing courts." Three-man appellate divisions of the Superior Court are established, and the chief justice is to act as "the administrative head of all the courts in the state."

The commission's constitution requires that the functions of "more than ninety agencies" be reallocated to "nine major departments" by executive order, subject within thirty days to legislative veto. Appointment by "joint meeting," the New Jersey substitute for popular election of administrators, is limited to the treasurer and the comptroller. All other department heads, and "all councils, boards, and commissions" shall be appointed by the governor with the consent of the Senate. The terms of department heads are at the governor's pleasure. The commission hopes to alleviate one of the worst cases of "senatorial courtesy" in the country by providing that any nomination not acted on in thirty days shall be treated as confirmed. Members of the legislature will be ineligible for appointments for one year after their terms.

These changes are designed both to strengthen the executive and to improve the quality of legislative action by relieving the legislature of "executive functions" which divert it from its principal business. Other helps toward an independent legislature include: (1) extension of terms of assemblymen to two years and of senators from three to four years, elections to be in odd years; (2) increased annual pay for legislators—\$500 to \$1,500; (3) a legisla-

tive council consisting of the governor, senate president, assembly speaker, and majority and minority leaders of both houses; (4) restrictions on lobbyists; (5) restoration of investigatory power, mutilated in recent years by court decisions.

A regular legislative session of not over ninety days every two years is provided. The governor's term is to be four years instead of three, but without any right to re-election, whereas the present provision simply forbids self-succession.

Other changes abolish dedicated funds, curb supplementary appropriations, strengthen the item veto by requiring a two-thirds vote to override it, put the merit system for state and local units in the constitution, establish the right of excess condemnation, guarantee the right of labor to organize and bargain collectively, establish a commission to administer paroles and advise the governor on pardons, give the governor effective command of the militia, require a regular procedure for administrative regulations, and empower any citizen "to restrain any violation of the constitution."

Whether the commission, by focusing attention on a concrete plan, will win more friends than enemies for the cause of revision, remains to be seen. Already, telegrams, letters, and delegations of the fearful and aggrieved are descending on the legislators.

It took Mayor Frank Hague of Jersey City only two days to discover that the commission's whole "scheme is fraught with trickery and deception," designed by the "railroad lobby" to give the governor an opportunity to appoint a "hand-picked" court "to pass on the pending railroad tax litigation." Objection of a different sort will doubtless come from persons interested in good government who are disturbed at

the prospect of elimination of the boards controlling such departments as agriculture and institutions and agencies, although the constitution would permit the legislature to specify plural heads for some departments.

On the other hand, the executive committee of the New Jersey Committee on Constitutional Convention met the day after the commission reported, and authorized its chairman, Spencer Miller, Jr., to announce its tentative support. The statement added that most of the committee, especially labor members, were not satisfied with the proposed method of submitting amendments, which substitutes a two-thirds vote of one legislature for the present requirement of a majority vote of two legislatures. They felt that either method "excessively restricts the right of the people to amend their basic charter." The legislature is therefore asked to prepare a constitution permitting one legislature to submit amendments by majority vote, and requiring a periodical vote on the calling of a convention.

JOHN BEBOUT

University of Newark

Missouri Citizens Work for Unicameral Legislature

Initiative petitions for an amendment to the Missouri constitution to provide for a unicameral legislature are being circulated in various parts of the state with the hope that the amendment will be voted upon at the November election. The Crusaders, an organization of business men, has been active in preparing the amendment and petitions and making arrangements for circulating them.

The amendment would substitute a single-chamber legislature, similar to that of Nebraska but with fifty to seventy-five members, for the present

legislature of two houses and 184 members. The exact number of members of the new body would be determined by the latter, within the limits set. Salaries would be in a \$1,200-\$1,800 range, depending on the number of members—total salaries being limited to \$90,000 annually. Each member would also receive six dollars a day for expenses during seventy days of a regular session each year and twenty days of a special session. Redistricting every ten years is called for.

A state legislative council is also provided by the amendment; it would be composed of from three to five legislators who would make a continuous study of state problems and prepare a legislative program; they would give full time and receive additional compensation. No law could be passed by the legislature until it had been submitted to the legislative council for advice. The council would have power to appoint a trained research director.

There also is a strong movement for a constitutional convention sponsored by the Missouri League of Women Voters and many other civic groups, and for which a statewide organization has recently been completed.

Michigan Seeks Reapportionment Again

Undaunted by past defeats the advocates of legislative reapportionment in Michigan are again actively circulating initiative petitions in behalf of a constitutional amendment redistributing the memberships of their Senate and House of Representatives.

It has been pointed out previously by the author of this note,¹ that the fixing of the maximum membership of

¹See "Reapportionment: A Chronic Problem," NATIONAL MUNICIPAL REVIEW, February, 1941, pp. 73-79.

the House of Representatives at one hundred seats made impossible the strict application of the existing apportionment formula.

To meet that difficulty, a variable membership is suggested. It is to be achieved by using as the ratio of representation in the future a figure equal to one-hundredth part of the population of the state as determined by the last federal decennial census. This scheme would result in a House of Representatives with a membership of 109 upon the basis of the 1940 census.

Five confusing local situations are also dealt with satisfactorily by this would-be amendment so far as House apportionment is concerned. Thus wherever there exists a county which itself is not entitled to a representative, but is surrounded by others possessing representatives, it would henceforth be requisite that such a county be joined to that one of the adjacent areas which would result in the closest approximation of a full quota or quotas.

Wayne County would get its full quota of thirty-eight seats which the fixed maximum of one hundred would prevent it from securing under the present status. Other counties which would gain are few in number.

In the case of the Senate, the amendment if adopted would likewise work certain changes. Membership would be retained at the present thirty-two. However, a partial clarification of status would result from the decision to make each senatorial district approximate as nearly as possible one-thirty-second part of the population of the state.

Both branches of the legislature would follow the rule of single-member districts throughout their entire memberships under the proposed amendment. The innovation here lies in the permission thenceforth to be granted and required that cities be divided in

the formation of representative districts whenever equitably entitled to two or more places in the House. The areas affected by this innovation would be Detroit, Grand Rapids, and probably Pontiac and Flint. These divisions of municipalities into representative seats of a single-member character are to be made by the Election Commission or comparable agencies and are to be executed upon the basis of federal census tracts instead of ward or precinct lines.

The proposed amendment would also permit the single division of counties entitled to two or more seats in the Senate, and the transfer of such population surpluses to contiguous territory in order to form another senatorial district. This too is new.

The other notable feature of the proposed amendment lies in the attempt to secure an automatic application of the process every decade. This is sought by investing the secretary of state with the power of apportionment, rather than the governor, as in Maryland, or by the more usual creation of an apportionment commission, as in California, Arkansas, and Ohio. The motive here was twofold—to avoid the creation of an ex-officio commission and to find some assumedly non-political officer who could be made specifically subject to mandamus and other applicable legal process.

The Senate still presents the opportunity for the gerrymander supreme. Despite the specific character of the detailed provisions relating to the allocation of senatorial seats, it appears from a cursory attempt to apply these provisions that there are several ways of forming the districts. The importance of area and of the wisdom of decision and high judgment here involved becomes crucial if any betterment is to come.

The least satisfactory part of the scheme seems to inhere in the selection of the secretary of state as the apportioning agent, upon the somewhat peculiar ground that he is less political than the governor.

While wishing the amendment good speed, one can only regret the rise of the curtain on the same old act when logic, circumstance, and strategy seemingly dictated a bolder attack in the new arena of unicameralism.

CHARLES W. SHULL
Wayne University, Detroit

Virginia the Twentieth Merit System State

On July 1 Virginia will join the ranks of states operating under merit system laws, bringing the number to twenty. The Virginia civil service act, adopted by the 1942 legislature,¹ differs in various ways from other civil service laws, according to the Civil Service Assembly of the United States and Canada. Responsibility for administration is placed with the governor rather than with a citizen commission or board, as is more usual. Provisions of the law include:

1. Appointments, promotions, and tenure, based upon merit and fitness, will be on a competitive basis.

2. The governor, as chief personnel officer, is responsible for execution of the act, but he may appoint a deputy personnel officer, who will be known as the "director of personnel," and other personnel assistants.

3. The governor may appoint an unpaid advisory committee on personnel administration composed of members of the Virginia General Assembly and other persons.

4. Department heads are to be "agency personnel officers," but they

may delegate personnel duties to certain employees. The governor has authority to appoint only a few specified employees.

5. The governor is to establish and maintain central personnel records, classification, pay and service report plans, and a register of persons seeking employment with the state. In addition, departmental personnel records will be kept by the agency personnel officers.

New Jersey State Water Authority Created

A state water authority set up for New Jersey by its 1942 legislature will help meet the increased demand for water supply to cities and towns in war-industry areas. The American Public Works Association states that the authority is the first of its kind. It will study possibilities of existing water supplies and bring about their interconnection where practicable. It is estimated that the combined capacity of the interconnected systems would be sufficient to meet all demands without construction of new facilities. A \$300,000 revolving fund has been set up to establish the authority.

Council-Manager Plan News

Circulation of petitions calling for a special election on adoption of the council-manager plan in **Houston, Texas**, was started on May 2 by a group of citizens headed by former Mayor R. H. Fonville, with aid from the League of Women Voters. A meeting of some 150 members of the League's Better Health Through Better Government group, on April 24, decided to join in circulating petitions and divided the city into five districts, each with a chairman and two assistants in charge of petitions. Thirty other key women were later chosen for each district.

¹See NATIONAL MUNICIPAL REVIEW for April 1942, p. 223.

More than 10,000 signatures will be sought to compel the city commission to hold a special election, probably in July. The Houston Council of Church Women have also endorsed the movement.

A committee headed by Mr. Fonville appeared before the city commission on April 20 in an effort to have the commission order a special election on the manager plan, but without success. On April 22 a mass meeting in the council chamber heard the manager plan opposed by former Mayor Lewis Fisher, by the secretary of the Houston Labor and Trade Council, and by a former member of the 1938 charter commission which presented a manager plan that failed of adoption. Besides the usual attacks on the plan as "dictatorial" the war was invoked as an argument against a change in the governmental form. The *Houston Press* has run a series of articles on the advantages and success of the manager plan as a means of making democratic government more efficient.

The plan as proposed in Houston contemplates an elected mayor and a council of eight with two-year terms; five of these would be elected from districts and three at large; the council to select a city manager as the administrative head, subject to dismissal by a majority vote of the council.

A home rule charter is being prepared for submission to the voters, by direction of the new city commission of **University Park, Texas**, a suburb of Dallas where the inauguration of a council-manager government eleven years ago was celebrated on May 1.

Interest in the manager plan for **Paris, Texas**, is being shown by the Chamber of Commerce.

In **El Cerrito, California**, the Chamber of Commerce advocates the manager plan and has authorized appointment of a committee to study ways for

bringing it about.

Citizens of **Corona Del Mar, California**, are interested in securing the manager plan.

The Board of Commissioners of **Petroleum County, Montana**, recently passed a resolution placing the question of the adoption of the manager plan on the ballot for July 21.

A special committee of the **Laramie, Wyoming**, Chamber of Commerce, appointed to study municipal problems, has recommended adoption of the manager plan with a council elected at large.

The city commission of **Ludington, Michigan**, recently adopted an ordinance providing for appointment of a city manager who began his duties June 1.

A study of the manager plan, with the possibility of placing it before the voters of **Mansfield, Ohio**, next fall, is being made by the Richland County League of Women Voters.

The borough councils of **Springdale** and **West View, Pennsylvania**, have recently passed ordinances creating the position of borough manager.

The voters of **Newark, New Jersey**, defeated a manager plan proposal submitted at a special election held May 26.

The citizens' committee in **Concord, New Hampshire**, which has been working on charter revision for some months, expects to make its completed document public in the near future.

Postwar Public Works for New York City

A huge program of postwar public works, aggregating \$628,005,182, was made public on May 6 by the City Planning Commission of New York City. Detailed planning and designing, to take somewhat less than 3½ per cent of the total, is to be spread over a future period, with the expectation that it will be ready whenever postwar un-

employment presents a problem and when the city is prepared to build.

The program includes \$117,180,793 for the Board of Education, \$78,527,082 for the city college system, \$34,849,925 for parks and playgrounds, \$83,285,800 for completion of sewage disposal system, \$89,380,000 for improvements to the municipal transit system, \$78,527,082 for the hospitals, and various other improvements in the five boroughs of the city. The 1942 capital budget is to be expanded to include some of the necessary planning funds.

Summer Institute for Social Progress

During the week of July 4-11 the Wellesley College Summer Institute for Social Progress will meet at Wellesley, Massachusetts, to study "What can we do to win the war and prepare for peace?"

Open forum sessions and small round tables will take up both wartime and postwar political and economic problems, under leaders including Mordecai Ezekiel, economist, Margaret Bondfield of the British Labor party, Henry Simon Bloch of the University of Chicago Institute of Military Studies, Dr. and Mrs. Alexander Meiklejohn, Laurens H. Seelye, faculty chairman, and others.

New York Police Ban on Interstate Buses Void

Efforts of Police Commissioner Valentine of New York City¹ to prohibit interstate buses from the congested center of Manhattan have been nullified by the Court of Appeals, highest court of the state. The police orders were said to transcend police authority; the court suggested that remedial power should be sought from the legislature.

¹See NATIONAL MUNICIPAL REVIEW, March 1941, p. 169.

Citizen Action

Edited by Elwood N. Thompson

Citizen Campaign Boosts Vote 810 Per Cent

***House-to-House Canvass
Builds Interest, Brings
Out Voters***

LOCAL elections usually turn out well if there is a large vote. It is only when there is a small vote that selfish, well organized groups can dominate. The first step toward bad local government is taken when the individual feels his vote will make no difference, after all, in the result. The solution of the problem is to show people they can make themselves felt comparatively easily in their own community affairs."

The paragraph above, from an editorial entitled "On Being Self-Conscious" in the NATIONAL MUNICIPAL REVIEW for April 1941, impressed me greatly. A review of the votes cast in the Sylvan Lake (Michigan) annual elections for village president and two trustees during the preceding six years, for example, disclosed that in four of these six years there were no opposition candidates. Votes cast were 10 in 1936, 10 in 1937, 49 in 1940, and 46 in 1941. In 1938 opposition women candidates received 31 out of a total of 284 votes, and in 1939 opposition candidates for trustees received 60 votes out of a total of 184 votes. Sylvan Village now has approximately 650 qualified electors and there has been no great increase during the years mentioned.

Two types of answers were received to inquiries as to why voters did not vote on election day: (1) with only one candidate he would be elected whether they voted or not; (2) they didn't know much about village affairs, but they

thought the Board of Trustees was doing a pretty good job.

Since it has been the custom for incumbents to select and sponsor candidates for the offices of president and trustees, the initial advantage enjoyed by a candidate so sponsored has made it difficult, if not impossible, for other candidates to conduct a successful campaign without support of an organized citizens' group.

It was evident that without a contest, however, we could not hope to create the interest necessary to get voters to the polls. Objections were raised against the **Civic Association's** support of candidates since it was a non-partisan and non-political organization. Therefore, we organized a **Citizens' Committee** for campaign purposes, made up of just ordinary citizens who had no previous experience in the conduct of campaigns or the selection of candidates. The committee obtained from the National Municipal League a copy of *The Cincinnati Plan*, describing citizen organization for political activity, and followed the plan to the letter in so far as it applied to our situation.

Candidates were selected outside the Civic Association and the Citizens' Committee. Candidates chosen were outstanding citizens who could be elected with a minimum of campaign effort. The man selected for village president was a "natural" for that office, both in his personal character and his general business training and experience. The fact that he had never before been approached on the subject was just another indication that there was something wrong in the method of selecting candidates.

Having selected candidates, a pamphlet was printed, showing the eight points in our platform, pictures of candidates, and a brief biography of each. The platform was our answer for the constructive development of a

representative local government—centered around dissemination of information on village affairs, greater citizen participation in local government, adherence to the village charter, and efficient, economical government.

In the conduct of the campaign, we were again guided by *The Cincinnati Plan*. Lists were prepared by streets and house numbers, showing residents' names and telephone numbers. This information was first used for the purpose of reaching unregistered electors and encouraging them to register before the closing date. Response was gratifying and a service was thereby rendered to the community.

Each worker was furnished a list of the residents in the block or district for which he was made responsible. Progress was recorded on a master list maintained to show territory assignments. After the initial house-to-house call each voter was classified as "OK," "opposition," or "doubtful." The latter two classes were concentrated upon. An excellent approach to persons with whom we were unacquainted, or to those who might favor the opposition, was found in the personal recommendation of friends or the assignment of friends to make the contact.

House-to-house canvassing unquestionably played a large part in our success. At the same time it presented an opportunity for the voters to become acquainted with our candidates and workers. We were probably better informed by election time as to what the voters were thinking about than the trustees who had been on the job for years.

The campaign was based on the theme "Democracy at Work." Anyone who believed in our cause was welcomed to our meetings and given a job to do. There were no political bosses to give orders. We all enjoyed the fellowship of working together for a common cause.

and experienced as great a thrill in the contest as in any game.

There were 418 votes cast, the largest number in the history of Sylvan Lake and an increase of 810 per cent over the previous year. The election, of course, received considerable publicity in the local paper. Our candidate for president received 254 votes, against 156 for the opposition, and our candidates for trustee received 247 and 238 votes respectively as compared with 170 and 157 for the opposition.

To quote from *The Cincinnati Plan*: "The people proved conclusively that the ordinary citizen is sufficiently interested in politics to give time, money, and work to the cause of bettering municipal government provided he feels that his work is accomplishing something and that he is not subject to the suspicion of making personal profit."

Our program for the future is well expressed in the statement by Murray Seasongood, as taken from *The Cincinnati Plan*. It is epitomized in these words: Nomination and election are not enough. Between elections there should be constant education and notice of what is being done by the administration. There should be a club or other open forum for the discussion of local public matters, in order that objections, if any, to the administration may be made publicly and accusations refuted, if possible, in such a way as to reach large numbers of persons.

GEORGE R. JARVIS, President
Sylvan Lake Civic Association

New York City Is Civic Laboratory for Hunter College

Much of the vitality of the college community as a training ground for active citizenship is lost where the college campus is located in a large city.

To compensate for this the greater community offers unlimited resources which aid in the understanding and

evaluation of complex social environments if the college will use them. Hunter College of the City of New York, with an enrollment of seven thousand day session students, is constantly tapping these resources.

The Division of Coördination and Research of the Department of Investigation of the City of New York is one important resource. Under New York City's charter this agency has independent investigatory powers. It may originate investigations of any city department or any local problem.

Through its research division it carries on projects for honor students in colleges of the metropolis. Upper classmen and candidates for the master's degree who are outstanding in the social sciences are regularly appointed as student research associates of the department. Each of them studies a governmental problem for which the city needs a solution.

Projects for Hunter College students have ranged from "The Price Spread on Long Island Potatoes from Producer to Consumer" to "Does New York City Need a Court of Claims?"

Guidance is given under the joint auspices of the faculty of the various colleges and this city department. Students participating come to know the inside of city offices; they learn the technique of an interview; they become familiar with available governmental sources; they acquire first-hand experience with the application of theory to the solution of a practical problem.

In addition they have the incentive of knowing that if the solutions offered in their reports are usable, they are likely to form the basis for future action.

And of course students obtain knowledge of possible governmental careers—for some research associates the ex-

perience has led to a crystallization of their thinking about a life work.

Knowing the Local Community

Participation in the solution of local problems is the method used, for example, in training students specializing in sociology at Hunter College.

Recently the students have helped to solve a neighborhood housing problem. Lenox Hill Neighborhood Association, a community settlement house, has five or six inquiries daily for low rental apartments. There was no city vacancy-listing service. Within the last year fifty-five students from a course in housing have prepared a vacancy file, and at the same time obtained exact information on other aspects of housing in the area investigated.

Methods used by the Department of Welfare of the City of New York to arrive at budgets for families on relief also are studied in the classroom. Students have opportunity to find out through personal interviews how some families on relief spend the money granted by the Welfare Department and to discover the marked contrasts between planned and actual budgets. This was done through coöperation with Greenwich House, a settlement house on the lower west side of Manhattan.

Certain seniors specializing in political science were assigned to work with the New York Legislative Service on its study of the sources of bills introduced in the New York State legislature. Local legislators were interviewed as to the pre-legislative origin of current bills. Students became aware of the sequence of practical steps essential in molding diverse group desires into law.

Experience with the use of New York City as a laboratory for the social sciences, of which the examples above

represent a few selected illustrations, has demonstrated the need for extension of this program. In order to use the urban laboratory effectively it would seem advisable to recommend that at each urban college a person thoroughly familiar with community resources be appointed to the staff. The sole function of this appointee would be to make arrangements for securing the coöperation of governmental and social agencies in a program of community training through the colleges.

ROSALIND TOUGH

RUTH G. WEINTRAUB

Hunter College, New York City

California Tax Group States Aims and Work Program

Its seventeenth year of service was launched by **California Taxpayers' Association** at its sixteenth annual meeting held recently in Los Angeles.

Organized in 1926 and continuously active since that time, the Association has worked steadily to promote efficiency and economy in all levels of government in California. It is limited by its constitution and by-laws to activity in the field of governmental expenditures and administration—a field in which all taxpayers can agree—and this limitation has fortunately kept it out of discussions of revenue raising and burden shifting measures.

Today, with a staff of twenty-seven, the Association aim, in coöperation with public officials, representatives of the people, the press, citizens, and citizen groups, is to help make those readjustments in government activities and spending which must be made if the cost of government in time of war is not to destroy the American way of life. The aim of the Association has always been to eliminate waste, extrav-

agance, and inefficiency in government in California.

State Work: The major job of the Association on the state level involves analyses of departmental expenditures and operations. These analyses, built up year after year and throughout each year, are used by legislators and citizens as guide posts for constructive action in considering the state budget. In addition, during each legislative session analyses are made of all bills of interest to taxpayers.

After making general surveys of all departments and expenditures, detailed surveys are undertaken. Constitutional provisions, pertinent laws, and purposes to be served are analyzed. The past history of expenditures is compiled; work loads and units of measurement are calculated. Studies of the flow of work, use of modern equipment, and analysis of administrative procedures give frequent opportunities to make suggestions to responsible officials for cutting red tape, eliminating lost motion, reducing personnel, and applying the best business standards. Administrative analyses often are immediately effective as officials put suggestions into practice without legislative action. The facts are at all times available to legislators, and are put to good use.

Local Work: Last year the Association's work on local budgets covered fifty-seven of the fifty-eight counties in California. During the last budget cycle (which for the Association's staff begins each year immediately after the tax rate for the preceding budget has been set) the members of the field staff worked with approximately a thousand local officials of counties, school districts, cities, and special districts, and travelled 100,252 miles on their year-round job. Field work for the Association is divided into six areas, with headquarters in Los Angeles, Fresno,

and Sacramento. The field man in each area, so far as time and distance permit, works with all local government officials in the area—county, city, school district, and other special districts—as well as with local citizens and citizen groups.

Specialized Work: Each year cost analyses are made of the larger school districts in the state—the 201 elementary districts with more than 450 pupils in average daily attendance and the 175 high school districts having 300 or more in average daily attendance, as well as the seventeen junior college districts. These studies show per pupil costs for teachers' salaries, auxiliary expenses, other current expenditures, and total current expenditures. In addition more extensive analyses of teacher assignments, enrollment, teaching load, and costs were made in seventeen of the larger high schools. Estimates of population and school enrollment for future years are also carefully worked out.

Coöperation with Citizen Groups: Recognizing that the solid backing of informed, substantial citizen groups is necessary if government costs are to be reduced, coöperation with existing statewide and local groups is constantly being expanded. Two developments of this program include the Woman's Tax Study Group¹ and the Los Angeles County Citizens' Budget Committee.²

Publicity: Good and economical government is impossible without intelligent citizen demand. The Association's publicity is aimed at providing the people with the facts so that they can hold the expenditures of their tax money to a minimum consistent with their requirements. This educational

¹See *NATIONAL MUNICIPAL REVIEW*, March 1942, pp. 177-8.

²See *NATIONAL MUNICIPAL REVIEW*, May 1942, pp. 285-6.

program involves a great many activities including a monthly magazine, *The Tax Digest*, factual releases to the press and to trade publications, and a widespread speaking program. Without the wholehearted coöperation of the press, evidenced by 33,000 column inches of space in the year just finished, the facts could not be carried to the people as they are.

Program for the Future: Recognizing the dire need in California, as well as in the rest of the country, for sound thought and courageous action, the Association proposes this program for all state and local governments for the duration:

1. Avoid new nondefense activities;
2. Curtail or eliminate existing governmental activities wherever possible without damaging essential community services;
3. Deny increases in salaries and wages where such increases are designed to avoid the sacrifices all must share;
4. Avoid replacement of personnel wherever possible;
5. Postpone building projects;
6. Seek substitutes for necessary supplies and equipment.

JESSIE K. GRANT, *Editor*

The Tax Digest
California Taxpayers' Association

Roundup—

Have you seen the series of broadsides which the **National League of Women Voters** has been issuing recently dealing with aspects of the war which are of concern to every citizen? They are single sheets, printed on colored paper, which contain in simple language the pertinent information under such headings as "Why Buy Defense Bonds?", "This Is Rationing" and "Bigger Taxes Are Better Taxes." The broadsides, which are distributed from

the League's Washington headquarters¹ at a cost of seventy-five cents for one hundred copies, are all a part of that organization's current campaign to reach an ever increasing public with vital information about the war and its effect on civilians.

In **Port Huron, Michigan**, the **Citizens League** and the city manager form of government came into being simultaneously, the former to uphold the latter and help make it work. It must, therefore, be extremely gratifying to the editors of *The Citizen*, the League's monthly bulletin, to have been able to carry in their April issue excerpts from the city manager's report to the council in which he states that, despite salary and wage increases to city employees of \$22,000, city operating expenses are \$21,000 below those of last year, leading to a tax reduction of fifty cents per \$1,000.

Citizens who are considering the establishment of a coöordinating council or community council in their own communities, as well as members of councils already functioning, would do well to stop right now and get hold of a copy of *A Guide to Community Coöordination*, published by **Coöordinating Councils, Inc.**,² price twenty-five cents. This booklet, which is directed particularly to communities with a population of 25,000 or under, contains much helpful information about form of organization and projects with which such organizations might well concern themselves.

In its final issue before the summer vacation, *Greater Cleveland*, publication of the Citizens League of Cleveland, asks a number of question of its readers. Each of the subjects to which the League has devoted attention during the year is outlined briefly followed

¹726 Jackson Place, Washington, D. C.
²145 West 12th Street, Los Angeles, Calif.

by a blank space in which the reader is asked to write his opinion of the stand taken by the organization or to suggest a better solution to the problem. Strikes us that more civic organizations ought to find out what their members are thinking about important questions on the civic as well as the war front.

R. M. W.

County and Township

Edited by Elwyn A. Mauck

Montana County to Vote on Manager Plan

Petroleum County Board Calls for Referendum

THE Board of Commissioners of Petroleum County, Montana, met recently in special session to consider adoption of the manager form of government. The concluding statement of the resolution adopted by the board declared: "Therefore, be it resolved that the matter of adopting the county manager form of government be submitted to a vote of the electors by referendum on the same day as the general primary election in said county, to wit: July 21, 1942, and during the same hours of voting."

Nebraska County Budget Law a Success

The *Nebraska Taxpayer* reports that although many people had grave misgivings about the Nebraska county budget law when it was enacted in 1937, investigation now reveals it to be a striking success. The success is due primarily to the enthusiastic efforts of county officials, the state auditor's office, and the attorney-general's office.

The report states well over half the counties are doing a commendable job at least in form and procedure and the remaining counties are making progress.

Although the budget law generally has eliminated recurring deficits, the greatest difficulty now lies in the tendency to pad estimates of proposed expenditures thus justifying the levy of a higher tax rate than actually necessary.

Governor Vetoes Westchester Weighted Vote Plan

The weighted vote plan of representation on the Westchester County, New York, Board of Supervisors, which had been passed by the board and both houses of the state legislature, was vetoed by Governor Lehman with the following observation: "Apart from the merits of this bill, a proposal which makes such a fundamental change in the basic law of Westchester County should be submitted to a referendum of the voters of that county. The bill is therefore disapproved."

County "Disaster" Units in Ohio and Michigan

The county "disaster" unit of the Ohio Department of Highways recently had its first test, according to *Better Roads*, when fire broke out in a Jackson County game-preserve forest. This organization, one of the first of its kind in the country, has been built up on a statewide basis to serve counties in the event of air raids or other emergencies.

Wayne County, Michigan, likewise is on the alert. Its County Road Commission has created a disaster organization composed of fifteen emergency crews of eleven handpicked men each, provided with necessary tools and first-aid equipment.

Ohio contains many war industries within its borders and Wayne County, within which is situated the city of Detroit, "is one of the most concentrated regions of war production in the nation," says *Better Roads*, which commends these examples to road departments everywhere.

Taxation and Finance
Edited by Wade S. Smith

**Arizona Supreme Court
Holds Local Bonds
Callable**

***Opens Way for Widespread
Refunding under Old Statute***

RULING on a law enacted shortly after Arizona attained statehood, the Arizona Supreme Court, on May 5, 1942, handed down a decision which makes all county, city, town, and school bonds in the state issued since 1912 subject to call at the option of the local governing bodies, regardless of whether or not the bonds were issued with this right recited on their face.

The ruling is interesting both because it opens the way for rather widespread refunding by local units in Arizona and because of the statute on which it is based.

So far as the writer is aware the statute is unique. Briefly, Title 52, enacted at the first special session of the first Arizona legislature and now Chapter 10 of the Arizona Revised Code of 1939, provides, among other things, for the establishment of a State Loan Commission which, on the demand of the governing bodies of counties, "municipalities," and school districts, shall issue state refunding bonds to refund outstanding obligations of the eligible local units.

The law provides in detail that the amount necessary to meet annual charges on the state refunding bonds shall be certified by the state to the local unit for which the bonds are issued and that such unit shall levy, collect, and remit to the state treasurer the necessary amount, which is then paid to the bondholders by the state treasurer. The statute specifically states

that: "Such bonds shall be issued upon the faith and credit of the state only to the extent that it will cause to be levied and collected taxes for the payment of the principal and interest of such bonds, and pay the same when such bonds have been issued."

Statute Seldom Used

The statute appears to have been enacted to permit the rehabilitation of local debt at the time of the change from territorial to state status. Evidently, however, it was not extensively used. The report of the state auditor for June 30, 1940, shows \$1,165,275 of "territorial" funding and refunding bonds outstanding, mostly county railroad bonds taken over by the state, but the only issue of state refunding bonds outstanding was \$42,000 of Yuma County issued in 1934. The Yuma County bonds are noted specifically to have been issued pursuant to Chapter 10, and they were joined in December 1941 by \$160,000 state refunding bonds issued for the city of Nogales and in January 1942 by \$330,000 state refunding bonds issued for the town of Miami. Both the Nogales and Miami obligations which were refunded with Chapter 10 bonds are known to have contained provisions making them callable ahead of maturity, and there is evidence that the Yuma County bonds contained the same clause.

Recent interest in the statute aroused the attention of the officials of Maricopa County, in which is located Phoenix, the state capital. In the summer of last year the County Board of Supervisors served a formal demand on the State Loan Commission requesting the issuance of state refunding bonds to take up two issues of county road bonds. The commission refused on the grounds that it had no authority to refund the bonds since they were due serially and contained no callable provision. It was

also contended that sale of the bonds would place the state over its \$350,000 debt limit. In January 1942 the county applied to the State Supreme Court for a writ of mandamus to compel the commission to refund the county bonds, and it is the final ruling on this action which has now been made.

Bonds Ruled Callable

The court ruled¹ that, since Chapter 10 (or Title 52 and its successors) was in force when the bonds were issued, it formed a part of the contract with bondholders, and that the bonds were necessarily callable even though this fact was not recited in so many words on their face—provided, of course, that the local governing body followed the procedure set up in the law. In regard to the commission's contention that sale of the bonds would place the state over its debt limit, the court observed that the state did not pledge its full faith and credit, but that "the state becomes in effect merely the agent of the bondholders" to see that taxes are levied and collected. The court issued a peremptory writ of mandamus in favor of the county, which it is said will be appealed to the federal courts.

The Maricopa County Road bonds which are to be refunded under the decision total \$4,900,000, and are due serially through 1951. In all, it is estimated that upwards of \$50,000,000 of county, city, town, and school bonds might be refunded under the statute. Special district debt appears to be ineligible for such refunding since irrigation, water conservation, and like units are not included in the list of local governments for which state refunding bonds may be issued.

While the Arizona court's decision caused considerable consternation in

bond circles throughout the country, there is precedent for the ruling. As early as 1887 the Federal Circuit Court for the Southern District of New York ruled² in a case involving the city of St. Joseph, Missouri, that a charter provision making all city bonds callable at the option of the mayor and council was a part of the bond contract whether it appeared on the face of the bonds or not, and as recently as 1937 the same principle was upheld in a North Dakota case. In this situation the state had, in June 1936, called certain bonds for payment under a 1919 statute which provided that certain state bonds should be callable any time after five years from their issuance. A bondholder contested the call and the North Dakota Supreme Court ruled that, notwithstanding the lack of any recitation on the face of the bonds to the effect that they were callable, the law was a part of the contract since the bonds had been issued subsequent to its enactment and while it was in effect.³ The U. S. Supreme Court declined to take jurisdiction, so that the state court ruling stands.

Tax Foreclosures by Proceedings *in Rem*

Dunkirk, New York, restored more than \$250,000 of assessed value to its tax rolls, collected over \$75,000 in delinquent taxes, and stimulated current tax collections as a result of tax sales begun early in 1940, according to the Municipal Finance Officers' Association. Foreclosure was by procedure *in rem*.

Foreclosure by procedures *in rem*—that is, by legal action against the delinquent property—is recommended as standard procedure in the National

¹*National Bank vs. St. Joseph*, 31 Fed. 216.

²*Catholic Order of Foresters vs. State of North Dakota*, 67 N. D. 228 (Also 271 N. W. 670 and 109 A. L. R. 979).

³*Maricopa County vs. State Loan Commission*, Arizona Supreme Court, May 5, 1942.

Municipal League's *Model Tax Collection Law*. The alternative to such procedure is an action *in personam*, in which ordinarily suit must be brought against the delinquent taxpayer, the amount due reduced to judgment, and the judgment sold. This is often a slow, cumbersome, and costly process, whereas proceedings *in rem* may be expeditious and inexpensive, particularly in communities where there is a sizeable amount of absentee-ownership of delinquent property.

New York Enacts Bond Section of New Local Finance Law

Acting pursuant to amendments to the New York State Constitution, adopted by the voters in November 1938, the 1942 New York legislature has enacted the first of the statutes implementing the local finance section, Article VIII of the constitution. The statute, titled the Local Finance Law, is Chapter 33-A of the Consolidated Laws, and covers local debt.

An interesting feature of Article VIII,¹ it will be recalled, was its provision that the term for which bonded obligations might be outstanding was to be limited to the period of probable usefulness of the object for which the bond money was spent. The new statute is extremely voluminous in setting up periods of probable usefulness for various purposes for which bonds may be issued, but also covers the manner in which the incurring of debt may be authorized and the types of debt which may be contracted. The law, while pertaining chiefly to debt, also bears in some aspects on local budgeting: one section provides, for example, that not more than 40 per cent of the

cost of home relief in any one year may be funded through the sale of bonds.

The bill was first introduced in 1941 by a temporary state commission for the revision and codification of laws relating to municipal finance. Still to be introduced and enacted is a comprehensive statute repealing those parts of the old law not incorporated in Chapter 33-a. The repealer is expected to be prepared in time for the 1943 legislature.

Another "Popular" Bronxville Budget

The village of Bronxville, New York, residential suburb near New York City in suburban Westchester County, has prepared its second popularized budget document. Last year the village fathers made their initial attempt to prepare a budget for distribution to city voters, and the budget for the new year contains many refinements as a result of last year's experience.

The village's fiscal year begins June 1. Last year the budget contained estimates only for the fiscal year 1941-42. This year there are shown 1942-43 estimates, the budget for 1941-42, and "probable" revenue and expenditures for 1941-42, the latter estimates for the current year based on ten months' actual experience plus estimated results for the final two months of the year. In another year village authorities hope to present full comparative data, in the shape of actual revenues and expenditures for the last completed year, preliminary estimates for the year in progress at the time the budget is prepared, and, of course, the budget estimates for the budget year under review.

An interesting feature of the 1942-43 budget is that it contains an itemized schedule of "defense" expenditures up to the time the budget was prepared,

¹See "New Municipal Finance Provisions of New York State Constitution," by Henry J. Amy. NATIONAL MUNICIPAL REVIEW, December 1938, page 592.

and which must be levied for on a deficiency basis for 1942-43.

The budget was again prepared under the direction of Ralph B. Maltby, chairman of the Committee on Finance and Budget of the Village Board. On May 17, 1942, Mr. Maltby became acting mayor of Bronxville following the resignation of Mayor F. L. Devereux to devote his full time to work as head of the Westchester County Defense Council.

Coral Gables Forces Holdout Creditors in Line

The report of the special master in the proceedings of Coral Gables, Florida, against a handful of holdout creditors brings to a near settlement perhaps the most spectacular of municipal defaults.

On January 1, 1937, this little city (8,294 in 1940) had a total debt, including principal and accumulated interest, of \$11,182,584.19. As of that date the city offered a plan of composition which proved acceptable to the holders of all but \$659,815.64 of that amount.

The plan provided for exchange of their holdings by the creditors for new bonds to the amount of 50 per cent of the principal outstanding and for tax participation certificates for the remainder of the principal and interest due. The bonds, which mature July 1, 1977, bear interest on a sliding scale ranging from 2½ per cent for the first three years to 5 per cent for the last fourteen. Provision is made for mandatory tax levies to be paid into a fund from which interest and principal on the bonds is to be paid first and the remainder applied to the tax participation certificates which bear no interest and any portion of which, unpaid by December 31, 1977, is to be cancelled.

The minority stubbornly refused to accept the plan of composition, and in the spring of 1940 the city took advan-

tage of sub-section J of the Municipal Bankruptcy Act to force their acceptance. In the subsequent proceeding one group of minority creditors contended that as holders of coupons only they were discriminated against as compared with the holders of bonds. It appears from the report of the special master, however, that they came into possession of these coupons in 1940 just prior to the filing of the city's petition in bankruptcy and with full knowledge of the terms of the plan of composition.

Another small group claimed special consideration because of the fact that the city had entered into agreements with them involving a reduction in principal and interest of their claims and a promise on their part not to proceed against the city. In consideration of these terms the city agreed it would not resort to bankruptcy, but if the city should resort to bankruptcy the claims of these creditors would revert to *status quo ante*.

The master, however, held that an agreement not to resort to bankruptcy is futile and unenforceable, that the claims of these creditors should be restored to their original status, and that they should participate in the refunding operation as if no special agreement had been made between themselves and the city.

On all general points raised by the dissenting creditors the master decided in favor of the city, giving the city a clean bill of health as to its dealings with creditors and its present financial administration. Unless the findings of the master are reversed on appeal, which seems unlikely, the city of Coral Gables can go ahead on an assured financial basis in the development of its municipal resources.

DORIS D. REED

Proportional Representation

*Edited by George H. Hallett, Jr.
(This department is successor to the
Proportional Representation Review)*

P. R. Figures**in New York Veto****Governor Blocks New Law
for Home Rule Advance**

ON MAY 14 Governor Herbert H. Lehman unexpectedly vetoed one of the most important bills of this year's New York legislative session, a bill sponsored by Senator Thomas C. Desmond of Newburgh and Assemblyman Harold Armstrong of Schenectady, chairmen of the Senate and Assembly Committees on Cities, to permit new city charters to be put on the ballot by petition.

He did so with a message that he was in sympathy with the purpose of the bill but thought it should have a provision, similar to that in the statutory provision governing city charter commissions, requiring proportional representation to be submitted as a separate question if it is submitted at all.

Such a restriction seems definitely undesirable, since there are often questions which should be combined. For example under some political conditions a reform group may want the city manager plan only if it can also be sure of proportional representation in the election of the council which is to select and control the manager.

The restriction was first introduced in the special charter commission bills for New York City in 1935 to reassure Tammany politicians that the much feared P. R., which Judge Samuel Seabury had recommended in his final report to the legislative investigating committee, would not be dragged in on the tail of a new charter kite. Actually the restriction that P. R. had to be submitted separately if at all facilitated

its submission by the charter commission in 1936 and the separate P. R. proposal received a larger majority than did the new charter itself. In spite of this Democratic legislators insisted on carrying over the restriction into the city home rule law when the bill to permit charter commissions to be created by petition and popular vote was enacted in 1938, and it was to this provision that the Governor referred in his veto message.

There is no similar restriction in the optional county government law, enacted in 1937, which specifically authorizes counties outside New York City to adopt P. R. by petition and popular vote in connection with any one of several alternative forms of county government, with which it may be combined in one question or submitted separately as the petitioners choose.

There is likewise no similar restriction in the provision of the city home rule law, also adopted in 1937, under which charter amendments may be submitted by petition and popular vote. In fact the city of Yonkers did adopt P. R. and the city manager plan together on one question submitted by petition in 1938.

When the right to adopt charter amendments in this way was first secured, it was thought the way was open for any charter revision, however extensive, to be put on the ballot as an amendment by petition. In fact the bill grew out of a legislative conference of the New York State Committee of the National Municipal League which had particularly in mind the extensive and fundamental revisions secured by similar machinery in Cleveland and Cincinnati.

But two years ago, when a group of citizens in Johnstown, New York, sought to submit by petition an extensive P. R.-manager charter revision prepared by the National Municipal

League on the basis of its Model City Charter, involving changes, in accepted amendment form, at frequent intervals throughout the existing Johnstown charter but leaving a good half of it intact, the courts ruled that this was not an amendment but a new charter and could not be put on the ballot by petition.

Thereupon Senator Desmond and Assemblyman Armstrong, who had sponsored the original law, introduced a new bill to restore its original intention by providing that even a new charter could be submitted by petition. The bill passed the Senate last year but was not reported in the Assembly.

This year Senator Desmond sent letters on its behalf to every mayor, corporation counsel, and city attorney in the state and secured much encouraging support. The New York State Conference of Mayors and Other Municipal Officials endorsed it, the New York Citizens Union put it high on its special legislative program, and it passed both houses without a dissenting vote.

Since Governor Lehman had up to that point a consistent record of support for sound principles of home rule, it was thought that New York was about to take its place once more in the vanguard of states where any sort of charter revision can be easily secured by the people themselves, whether their legislators will coöperate with them or not.

The veto, on grounds that had not previously been suggested, was a major disappointment. It will not, of course, prevent another attempt next year. Since Governor Lehman has announced that he plans to retire at the end of his present term on December 31, 1942, a new executive will pass on the bill's merits next time if it once more passes the Senate and Assembly.

P. R. Repealer

Reintroduced in N. Y. Council

On May 1 Councilman Louis Cohen of the Bronx introduced again his proposed amendment of the New York City charter to repeal P. R. and substitute majority election in State Senate districts, with a few members from boroughs at large to correct inequalities in the representation of boroughs, but not of districts, until the legislature gets around to changing the present Senate districts drawn in 1917.

The proposal is identical with the one which was defeated by the voters as recently as November 1940 by 782,768 votes to 565,879. It was introduced again last fall and passed the Council with the votes only of the Democratic organization majority, after which it died in committee in the Board of Estimate. Charter amendments affecting the method of election must either pass the Council and Board of Estimate and be signed by the mayor before going to referendum or be put on the ballot directly by petition as the proposed repealer was in 1940.

Although the petition procedure makes it possible for the Democratic organization to re-submit the question whenever it wishes, there is no clear indication yet as to whether it plans to do so this year.

The Citizens Union wrote recently to members of the Council committee that it and the other friends of P. R. were prepared if necessary to campaign as vigorously against the repeal as in 1940. It suggested, however, that "this is no time to divide our people by bitter local controversies or to take representation away from any group of American citizens whether you agree to the justice of the election method by which they secured it or not. We can resume such controversies if necessary after the war."

Books in Review

Edited by ELSIE S. PARKER

Municipal Administration. By Stuart A. MacCorkle. New York City, Prentice-Hall, Inc., 1942. viii, 406 pp. Trade \$1.40; schools \$1.05.

There are textbooks on municipal administration which are quite suitable for the serious layman. But because they are called textbooks and have the usual mechanics of such books they are used only in classrooms. This textbook, however, because of the easy way in which it is written and the interesting manner of its arrangement, is very suitable for reading by those beyond school years.

Part I is composed of two chapters that provide a background to the subject which is novel yet thoroughly satisfying. It is a discussion of the principles of management as they apply to any large undertaking and particularly to municipal administration. One finds Fayol, Gulick, Urwick, and Follett referred to again and again; it is time that the work of such experts as these was brought to the attention of wider circles, particularly to those who as taxpayers want to know how to judge better the work local governments do.

The "consumers" viewpoint is held so consistently that even the last words of the book read: "If we who pay bills are competently to pass upon how efficiently they spend our money it is incumbent upon us to perfect our standards of measurement and appraisal." We cannot have good municipal politics until most of us have consciously set up our standards as to what we should get, and measure what we do get by them.

If laymen will read this book, with its novel but basic approach, they will

have standards they can confidently and proudly justify.

W. J. M.

Additional Books and Pamphlets

Assessments

Organization for Kentucky Local Tax Assessments. By James W. Martin and Glenn D. Morrow. Lexington, The Bureau of Business Research, University of Kentucky, 1941. v, 85 pp.

Blighted Areas

Blighted Areas and the Defense Program 1941. Seminar sponsored by the Citizens' Planning and Housing Association of Baltimore and Curriculum in Fine Arts of Johns Hopkins University. Baltimore, Maryland State Planning Commission, 1941. iv, 100 pp. mimeo. 25 cents.

Some 1941 References on Rehabilitation of Blighted Areas. By Katherine McNamara. Cambridge, Massachusetts, Library of the Departments of Landscape Architecture and Regional Planning, Harvard University, 1941. 4 pp. mimeo.

Child Welfare

Receiving Home for Children. Dependent, Neglected, Delinquent, and Defective Children as Institutional Problems; Possible Receiving Home for Diagnosis, Preliminary Treatment, and Placement; Experience of Other States. Topeka, Research Department, Kansas Legislative Council, 1942. 47 pp. mimeo.

Federal-State Relations

Federal Cooperation with the States

under the Commerce Clause. By Joseph E. Kallenbach. Ann Arbor, The University of Michigan Press, 1942. viii, 428 pp. \$4.00.

Housing

The First Five Years. New York City, Citizens' Housing Council of New York, Inc., 1942. 23 pp.

The Rehabilitation of Southwest Washington as a War Housing Measure. By Arthur Goodwillie. Washington, D. C., Home Owners Loan Corporation, 1942. 39 pp. mimeo.

Local Government

Proceedings of the Second Annual Southern Institute of Local Government, Knoxville, October 17-18, 1941. Knoxville, University of Tennessee Press, 1941. 64 pp.

Motor Vehicles

Automobile Trailer and Tourist Camps—Legal and Administrative Problems of Municipal Regulation with an Annotated Model Ordinance. By Charles S. Rhyne. Washington, D. C., National Institute of Municipal Law Officers, 1941. 34 pp. \$2.

Periodic Inspection of Motor Vehicles. Springfield, Research Department, Illinois Legislative Council, 1942. 24 pp. mimeo.

Municipal Law Departments

The Administration of Municipal Legal Services: The Chicago Law Department. By Robert W. Siebenschuh. Chicago, Public Administration Service, 1942. vi, 58 pp. \$1.50.

Chicago's Law Year 1941. Report of the City of Chicago Law Department. By Barnet Hodes, Corporation Counsel. Chicago, 1942. 110 pp.

Municipalities and the Law in Action. Proceedings of the 1941 Annual Meeting of the National Institute of Municip-

ipal Law Officers. Edited by Charles S. Rhyne. Washington, D. C., National Institute of Municipal Law Officers, 1942. 693 pp. \$7.50.

Personnel

Government Personnel. "The Public Service as a Career." Papers Presented at the Sixth Annual Conference on Current Governmental Problems October 31—November 1, 1941. Edited by Charles J. Rohr. Amherst, Bureau of Public Administration, Massachusetts State College, 1942. 94 pp. mimeo.

Wartime Policies of the United States Civil Service Commission. With Comments by Leonard D. White and Arthur S. Flemming. Chicago, Civil Service Assembly of the United States and Canada, 1942. 10 pp. offset. 25 cents.

Training Municipal Employees, New York City 1940-41. A Review and a Forecast. By John J. Furia. New York City, Bureau of Training, Civil Service Commission, 1942. Variously paged.

Politics

Political Handbook of the World 1942. Parliaments, Parties and Press. Edited by Walter H. Mallory. New York City, Harper & Brothers, for the Council on Foreign Relations, 1942. v, 202 pp. \$2.50.

Pressure Groups

Government under Pressure. By Donald C. Blaisdell. New York City, Public Affairs Committee, 1942. 32 pp. Ten cents.

Public Works

Public Works Engineers' Yearbook 1942. Including the Proceedings of the Public Works Congress, New Orleans, Louisiana, October 26-29, 1941. Chicago, American Public Works Association, 1942. viii, 387 pp. \$3.50.

Social Security

Municipal Workmen's Compensation in Pennsylvania. Philadelphia, Pennsylvania Government Administration Service, University of Pennsylvania, 1942. 22 pp. mimeo. Ten cents.

Social Welfare Costs in Los Angeles County 1940. A Report on Expenditures for 38 Different Types of Health and Welfare Services in Los Angeles County, and the Sources of Funds for Their Support, Together with Comparisons of Per Capita Costs for These Services in Los Angeles County and 34 Urban Areas. By Foline E. Gartside. Los Angeles Research Division, Council of Social Agencies of Los Angeles, 1941. 47 pp. mimeo. 25 cents.

Taxation and Finance

Again the Sales Tax. By Mabel L. Walker. Philadelphia, Tax Institute, University of Pennsylvania, 1942. 12 pp. offset. 25 cents.

American Public Finance (third edition). By William J. Shultz. New York City, Prentice-Hall, Inc., 1942. xxiii, 874 pp. Trade \$6; schools, \$4.50.

The Lend-Lease Program. By Mabel L. Walker. Philadelphia, Tax Institute, University of Pennsylvania, 1942. 12 pp. offset. 25 cents.

State Tax Collections: 1941. Washington, D. C., Bureau of the Census, 1942. 37 pp. offset.

School Activity Funds in Kansas. Analysis of Existing Situation and Summary of Procedural Improvements Suggested in Audit Reports. Topeka, Research Department, Kansas Legislative Council, 1942. 13 pp. mimeo.

War Taxes and War Economics. Addresses at People's Lobby Conference. Washington, D. C., The People's Lobby, Inc., 1942. 32 pp. 10 cents.

War Tax Legislation. Proposed Revenue Act of 1942. Chamber Committee on Federal Finance Testimony before Committee on Ways and Means April

14, 1942. Washington, D. C., Chamber of Commerce of the United States 1942. 43 pp.

Transportation

New Principles in Urban Transportation Economy. The Transportation Problem in the City of Buenos Aires (second edition). Buenos Aires, Argentina, Transport Control Committee of Buenos Aires, 1941. 128 pp. tables.

War and National Defense

Official Defense Publications: Supplement. Guide to State and Federal Publications. By Jerome K. Wilcox. Berkeley, Bureau of Public Administration, University of California, 1942. 135 pp. mimeo. \$1.

Selected Bibliography of Bibliographies on Subjects Related to National Defense. By Clarence P. Dunbar. Baton Rouge, Bureau of Educational Research, Louisiana State University 1942. 29 pp. mimeo. Gratis.

EDITORIAL

(Continued from Page 299)

ing traffic and conducting safety campaigns; growing and canning food, making furniture, mattresses, clothing; doing all kinds of repair work for the community.

Those who engage in these projects are learning about democracy by living it, not by reading about it or discussing it.

Every community, big or little, suffers from the individual's lack of a sense of personal responsibility for the general welfare. If everyone had something constructive to do for his home town, from earliest childhood on, we'd automatically have participating citizens who would vote in municipal elections. Predatory political machines and spoils politics would cease to exist.